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Thirty-Ninth Annual Report

OF THE

ONTARIO MUNICIPAL BOARD

to December 31, 1944

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King's Most Excellent Majesty, 1945

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76342
WITHDRAWN

March 22nd, 1945

TO THE HONOURABLE ALBERT MATTHEWS,
Lieutenant-Governor of the Province of Ontario in Council

MAY IT PLEASE YOUR HONOUR:

The undersigned has the honour to transmit herewith the Thirty-ninth Report of the Ontario Municipal Board for the year ending December 31st, 1944.

Respectfully submitted

(sgd.) G. H. DUNBAR,
Minister of Municipal Affairs

Parliament Buildings,
Toronto.

March 22nd, 1945

Re Thirty-ninth Annual Report

Dear Sir:

I have the honour to send you herewith the Thirty-ninth Annual Report of the Ontario Municipal Board to December 31st, 1944.

Your obedient servant,

(sgd.) M. B. SANDERSON,
Secretary

The Honourable G. H. Dunbar,
Minister of Municipal Affairs,
Parliament Buildings,
Toronto.

ORGANIZATION

of the

ONTARIO MUNICIPAL BOARD OF THE PROVINCE OF ONTARIO

R. S. COLTER, K.C. ..... CHAIRMAN

W. P. NEAR, B.A.Sc. ..... VICE-CHAIRMAN

H. H. DONALD, K.C. ..... MEMBER

M. B. SANDERSON ..... SECRETARY

J. A. McDONALD ..... INSPECTOR OF TELEPHONE SERVICE

THIRTY-NINTH ANNUAL REPORT

OF THE

Ontario Municipal Board

to December 31, 1944

PRESENTED TO THE LEGISLATIVE ASSEMBLY
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THIRTY-NINTH ANNUAL REPORT

OF THE

Ontario Municipal Board

to December 31, 1944

In pursuance of Section 108 of "The Ontario Municipal Board Act" (R.S.O. 1937, Chapter 60), the Ontario Municipal Board beg leave respectfully to submit their Thirty-ninth Annual Report.

"THE ONTARIO MUNICIPAL BOARD ACT"

Since the revision of the Statutes of Ontario in 1937, "The Ontario Municipal Board Act" was amended by Statutes of Ontario, 1938, Chapter 37, Section 18; 1939, Chapter 47, Section 26; 1940, Chapter 20; and 1941, Chapter 40. See also Ontario Statutes 1942, Chapter 34, Sections 41 and 42 (6), and Ontario Statutes 1943, Chapter 15, Sections 1 and 2 and Section 11.

SITTINGS OF THE BOARD

The Board held meetings for the transaction of routine business and the disposal of applications every juridical day throughout the year. Many of these applications, though dealt with informally and disposed of without the necessity of Hearings, entailed in many instances a considerable amount of inquiry and consideraton on the part of the Board, especially those coming under the provisions of Section 70 of the Board's Act, which section requires all capital undertakings and expenditures therefor involving the issue of debentures by Municipalities to be approved by the Board.

APPLICATIONS TO THE BOARD

There were 1312 applications to the Board during 1944 (exclusive of Public Vehicle and Public Commercial Vehicle License applications), and in regard to these and applications not disposed of in 1943, 182 public hearings were held. The applications included a great variety of matters falling within the jurisdiction of the Board and those granted are set out in a list contained in the "Abstract and Summary" appended to this Report, indexed under "Orders of the Board." Copies of formal Decisions issued are also contained in the Abstract and Summary, indexed under "Decisions of the Board" and also under the names of the Parties.

APPROVAL OF RATEPAYERS

By Section 59 (f) of "The Ontario Municipal Board Act" the Board is given power to direct that before any approval is given to the exercise of any powers by a Municipality or to any By-law passed by it, the assent of the electors thereof or of those qualified to vote on money by-laws shall first be obtained, notwithstanding such assent is not otherwise requisite, By virtue of this legislation the Board is continuing its policy, adopted in 1938, of insisting that major capital expenditures involving the issue of debentures, the cost of which would be met out of general rates, be submitted to the ratepayers for their approval before being presented to the Board, and further the Board is of the opinion that a representative vote can best be obtained by a vote taken at the same time as the municipal election. The result of this policy in many instances has been the rejection of the proposed expenditure by the ratepayers.

APPROVAL OF UNDERTAKING OF CAPITAL EXPENDITURES BY MUNICIPALITIES

(Section 70 of "The Ontario Municipal Board Act" R.S.O. 1937, C. 60),
(Subsection (3) re-enacted O.S. 1940, C. 20, S. 4),
(Subsection (1) amended O.S. 1941, C. 40, S. 3).

On April 18th, 1935, legislation came into effect whereby a Municipality is prohibited from exercising any of its powers to proceed with, authorize or provide any moneys for any undertaking, work, project, scheme, act, matter or thing, the cost of, or any portion of the cost of which is intended or required to be provided or raised by the issue of debentures of the Municipality, until the approval of this Board is first obtained. This enactment overrides the provisions of any general or Special Act and necessitates a great many applications to the Board. A list of these applications granted will be found in the Summary included in the list indexed under "Orders of the Board."

Seven hundred and sixty-five applications in respect to proposed expenditures totalling $24,849,252.39 were considered by the Board. It should be noted however, that since Municipal representatives are now aware of the fact that they must obtain the Board's approval of proposed capital undertakings, a large percentage avail themselves of the opportunity of discussing their proposed borrowings with the Board and in many instances are advised that the Board would not be willing to grant approval. Accordingly formal applications in these instances are not filed and do not show in the Board's records.

It should also be noted that the existence of this legislation gives the Board an opportunity to advise and control with regard to the type and term of the debentures to be issued. In this connection the Board has pursued the policy of approving only instalment debentures as opposed to sinking fund debentures, and, believing that the saving of interest effected thereby accrues to the benefit of the municipal ratepayers, is generally requiring the term of repayment to be shorter than formerly.

The following list (generally speaking), shows the maximum debenture term allowed by the Board under this restrictive policy:—

Sidewalks	10 years
Curbs and Gutters	10 years
Pavements	10 years
Watermains	15 years
Sanitary Sewers	15 years
Trunk Sewers	20 years
Buildings, including School	20 years

A recital in the debenture by-law of the Board's approval under said Section 70 is obligatory, pursuant to an amendment passed at the 1939 Session of the Legislature (Chapter 30, Section 17) adding paragraph (e) to subsection (1) of Section 305 of "The Municipal Act."

ANNEXATIONS

Pursuant to Section 20 of "The Municipal Act" (R.S.O. 1937, C. 266) the Board considered eight applications for annexation and one application pursuant to Section 23 of the same Act, as re-enacted by Ontario Statutes 1939, Chapter 30, Section 2. The last mentioned legislation also provides for amalgamation of Municipalities and requires a Special Act of the Legislature to validate the Board's Order.

ARBITRATIONS

Three references were made to the Board in 1944 of which one was pursuant to "The Niagara Parks Act" (R.S.O. 1937, C. 93) and "The Public Works Act" (R.S.O. 1937, C. 54) for the fixing of compensation for certain lands expropriated by the Niagara Parks Commission. A copy of the Award will be found in the Appendix, indexed under "Decisions of the Board."

The other references pursuant to "The Power Commission Act" (R.S.O. 1937, C. 62) were withdrawn.

ASSESSMENT APPEALS

There were eleven appeals to the Board in 1944 pursuant to Section 84 of "The Assessment Act" involving assessments totalling $16,121,432.30, seven of these were in respect to assessments of property totalling $2,948,252.00, one of business—$31,141,835.00 and three of Income, $13,141,835.00.

Of these appeals one respecting property was settled prior to the Hearing, and Minutes of Settlement were approved by Order of the Board; one appeal respecting property was withdrawn; the three appeals respecting Income were heard and Decisions reserved and the remaining appeals were held over for consideration in 1945.

Copies of the Board's written Decisions in respect to Appeals filed in 1943 and disposed of in 1944 will be found in the Summary, as well as copies of the Board's Decisions on the Motion questioning the Board's jurisdiction to hear the above referred to Appeals respecting Income. These will also be found in the Abstract and Summary all indexed under "Decisions of the Board" and also under the names of the Parties.

EXTENSION OF PUBLIC UTILITIES
(Section 407 (2) of "The Municipal Act")

During 1944 the Board approved of extensions to Public Utilities in an amount totalling $353,000.00, covering seven applications. These are shown in the Summary in the list of "Orders of the Board."

FORMATION OF TOWNSHIPS IN UNORGANIZED TERRITORY
(O.S. 1944, C. 39, S. 3)

A re-enactment of Section 24 of "The Municipal Act" in 1944 provides for the formation by this Board of a locality in unorganized territory, into a Township. Two such applications were filed in 1944.

IMPROVEMENT DISTRICTS
(O.S. 1943, C. 16, S. 1)

In 1943, Legislation was enacted by an amendment to "The Municipal Act" (Section 44a), under which, by Order of this Board a locality may be erected into an Improvement District. In 1944 there were seven such applications filed, of which four were granted, the disposition of the others being deferred until 1945. Copies of the Board's Orders issued herein will be found in the Summary indexed under "Orders of the Board."

PLANS OF LAND SUBDIVISIONS

Under "The Planning Development Act" (R.S.O. 1937, C. 270), (amended O.S. 1941, C. 55, S. 24), "The Land Titles Act" (R.S.O. 1937, C. 174, S. 112) and "The Registry Act" (R.S.O. 1937, C. 170, S. 83 (15)), one hundred and nineteen plans were presented to the Board in 1944 for approval and certification.

Before disposing of these applications, the Board confers with the Surveys Branch of the Department of Highways and with the Planning and Development Department.

PROVINCIAL RAILWAYS

Extensions to and improvements of Railways operating under Provincial Charter during 1944 as reported to the Board will be found in the Summary, arranged alphabetically under the names of the several systems reporting.

Annual Reports to December 31st, 1944, by Railway Companies under the Board's jurisdiction were received, of which a summarized tabulation has been prepared for publication herein. The Board has no means of auditing these reports as received and cannot therefore guarantee that the figures taken therefrom are correct or accurate.

Under "The Railway Act" there were fifteen applications to the Board in 1944.

A tabulation of Accident Reports received by the Board from Provincial Railways during the year 1944 is included in the Summary and shows that twenty-three persons were killed and one thousand, seven hundred and fifty-seven injured during the year.

PUBLIC VEHICLE AND COMMERCIAL LICENSES

Pursuant to "The Public Vehicles Act" (R.S.O. 1937, C. 289), and "The Commercial Vehicle Act" (R.S.O. 1937, C. 290), no Public Vehicle or Commercial Vehicle License respectively, may be issued by the Department of Highways without the approval of the Board being first obtained as evidenced by a Certificate of Public Necessity and Convenience of the said Board furnished to that Department, and then only in accordance with such Certificate. Upon the granting of a Certificate by the Board the Department may then, in its discretion, issue or refuse a license.

The Board set aside twenty-one days during the year for hearing the applications for Certificates of Public Necessity and Convenience. In addition the Board has set aside each Friday morning to deal with the matter of transfers and other details brought before it by the Public Vehicle Division.

During the year, twenty-seven applications were made for Public Vehicle Licenses and Four hundred and twelve for Commercial Vehicle Licenses. These include applications for extensions to and clarification of existing licenses, and the following is a classification of these and the disposition made of same:—

	P.V.	School Vehicle	A.	B.	C.	D.	E.	F.	H.	Total
Applications Received	27	160	23	4	109	33	97	141	5	600
Applications Granted	18	158	12	3	66	25	85	127	...	494
Applications Dismissed	3	2	10	...	29	6	1	6	5	62
Applications Cancelled	.....	.....	.....	...	1	2	7	3	...	13
Applications Withdrawn	1	.....	.....	1	11	.....	1	1	...	15
Applications Reserved	5	.....	1	...	2	.....	3	5	...	16

In supporting an application before the Board, the applicant may appear in person or be represented by his solicitor, or, under exceptional circumstances, if unable to attend, may submit evidence in the form of letters, petition or affidavits. The Board hears and considers the evidence for and against and also takes into consideration the facilities extended by existing licensed operators, and its decision is based on whether public necessity and convenience requires the service for which the application is made. The Board has required that sufficient evidence be filed with each application for a license or extension to a license to justify the application being listed for hearing. This has tended to shorten the list as well as to insure that applications are supported when listed for hearing.

All transfers of Public Vehicle and Public Commercial Vehicle Licenses are subject to the approval of the Board and care is taken to prevent anything that might appear to be trafficking in licenses. Transfers of important licenses are usually made the subject of a Hearing and evidence is heard for and against.

Through the co-operative efforts of the Department of Education and the Public Vehicle Division of the Department of Highways, an effort was made to have all motor vehicles carrying school children, licensed under a school bus permit. These applications were dealt with by the Board and permits issued for which no fees were charged and the result has been that one hundred and sixty School Bus applications were received during the year. Of these, one hundred and fifty-eight were granted and two applications dismissed. The chief objective of this effort has been to require all such vehicles to carry insurance as provided by "The Public Vehicle Act."

REDEMPTION CLAUSE IN DEBENTURE BY-LAWS

("The Municipal Act" (R.S.O. 1937, C. 266, S. 305 (15) (d))

By an amendment in 1944 (C. 39, s. 22 (5)), to Section 305 (15) of "The Municipal Act" the inclusion in a debenture By-law of a provision for redemption of all or a portion of the debentures at the option of the Corporation is now mandatory. This Board's approval of Notice to be given as such redemption, in addition to the Statutory Notice, is required by paragraph (d) of the said subsection (15).

RESTRICTED AREAS

Under Section 406 of "The Municipal Act" (R.S.O. 1937, C. 266), (as re-enacted by O.S. 1941, C. 35, s. 13), the Board considered sixty-one applications for approval of Municipal By-laws placing restrictions on certain areas as to use of land, the erection and use of buildings thereon; also sixty-three applications for variation of restricted areas already established. The applications granted are shown in the Summary in the list of "Orders of the Board."

RETIREMENT OF UNMATURED DEBENTURES

(Section 59 (dd) of Part IV, R.S.O. 1937, C. 60 as enacted by O.S. 1939, C. 37, s. 26 (1).)

Eight Municipalities took advantage of this legislation, which came into effect on April 27th, 1939, and applied to the Board for authority, without assent of the electors, to retire certain of their debentures redeemable before maturity. The total amount of the new issues authorized by the Board was $15,320,852.42.

REVENUE

By Ontario Statutes, 1939, Chapter 47, Section 26 (3), Section 107 of "The Ontario Municipal Board Act," being the section respecting the Board's fees, was repealed and re-enacted. The new section came into effect on the 27th day of April, 1939, and the fees are now payable in cash ON THE APPLICATION instead of Law Stamps on the Board's Order.

During 1944 the Board's fees on applications amounted to $24,697.53. In this amount is included the fees on applications for Public Vehicle and Public Commercial Vehicle Licenses—collected by the Department of Highways and credited to the Board.

SUPERVISED MUNICIPALITIES

Pursuant to the provisions of "The Department of Municipal Affairs Act," the Board in 1944 considered and approved plans for funding and refunding the bonded indebtedness of the Corporations of the Township of Teck and the Town of Hawkesbury. Two applications for variation of certain local improvement rates were also approved.

VALIDATION OF MUNICIPAL BY-LAWS AND DEBENTURES

(Section 64 of Part IV, R.S.O. 1937, C. 60)

Fifty-nine applications were made to the Board in 1944 for validation of Municipal By-laws and certification of the debentures authorized thereunder. The total of such debenture issues was $17,060,024.55.

While purchasers of debentures are frequently satisfied with Orders of the Board, under Section 70 of the Board's Act, it has been found, particularly in regard to the larger issues, that a further Order of the Board validating the By-law and providing for certification of the debentures, facilitates the marketing of the issue.

FORMS

The Board has (for distribution to parties interested) the following forms and specifications, namely:—

1. The Board's Rules of Practice and Procedure and Practice Forms.
2. Memorandum of material required in support of application for approval of undertaking of capital expenditures involving debenture issue, under Section 70 of "The Ontario Municipal Board Act" (R.S.O. 1937, Chapter 60).
3. Forms of By-laws and Notices which may be used when carrying out the provisions of Sections 280 and 305 of "The Municipal Act" (R.S.O. 1937, Chapter 266) in respect to voting on Money By-laws, also form of redemption clause which may be used in Debenture By-laws.
4. Forms for Annual Reports by Railway Systems.
5. Forms for Reports as to Examination of Motormen.
6. Forms for Reports of Accidents by Railway Systems.
7. Tariff of the Board's Fees.
8. Forms under "The Planning and Development Act" with directions for guidance of applicants thereunder.
9. "The Telephone Act."
10. Form of Annual Report to be furnished to the subscribers to a Telephone System established under Part II of "The Telephone Act."
11. Instructions for preparation of Annual Report as mentioned in No. 10.

12. Pamphlet containing information regarding Municipal Telephone Systems and including:—
    (a) Form of By-law providing for the establishment of a telephone system under Part II of "The Telephone Act."
    (b) Form of By-law providing for the issue of debentures to pay for the cost of establishing a telephone system under Part II of "The Telephone Act."
    (c) Form of Account for use by Telephone Companies using the "Discount System" of Collections.
    (d) Form of Municipal Debentures—Instalment Plan.
13. Form of By-law to regulate the management and operation of a telephone system established under Part II of "The Telephone Act" (draft form).
14. Draft Form of By-law to regulate the management and business of a telephone company.
15. Form of Petition praying for the establishment or extension of a telephone company under Part II of "The Telephone Act."
16. Form of By-law granting to a telephone company the right to use the highways of a Township.
17. Form for Return by Municipality operating a telephone system.
18. Form for Return by Company, etc., operating a telephone system.
19. Form for Tariff of Tolls for telephone system.
20. Form for Return by Telephone Companies required by Order of the Board to set up a reserve for depreciation.

MISCELLANEOUS MATTERS UNDER THE BOARD'S JURISDICTION

Copies of the Board's written Decisions and a list of Orders issued in 1944 appear in the Summary. These relate to:—

Annexations and amalgamations—Sections 20 and 23 of "The Municipal Act."

Arbitrations—"The Niagara Parks Act" and "The Public Works Act."

Assessment Appeals—Section 84 of "The Assessment Act."

Assessments—Fixed—Section 405 (1), paragraph (b) of "The Municipal Act" (as re-enacted by O.S. 1941, C. 35, s. 12, s.s. (1).

Bridges—Relief from rebuilding—Section 480 of "The Municipal Act."

Detachment of farm lands from urban Municipalities—Section 21 of "The Municipal Act."

Extension of Debenture Issue Period—Section 305 (11) and (12) of "The Municipal Act."

Extension of Municipal Utilities—Section 407 (2) of "The Municipal Act."

Fuel, approval of By-laws for purchase, storage and sale of—Section 405 (38) of "The Municipal Act."

Highways—Closing of, by Department of Highways—Section 79 (a) of "The Highway Improvement Act."

Highways, Narrow—Section 502 (2) of "The Municipal Act."

Improvement Districts—Erection of—Sections 44 (a) and (e) of "The Municipal Act."

Increased Borrowings by Municipalities—Section 339 (2) of "The Municipal Act."

Interest Rate—Reduction of on debentures—Section 310 of "The Municipal Act."

Lanes—Opening and paving of—Section 29 (3) of "The Local Improvement Act."

Legislation, Special—Approval of By-laws under.

License Fee, approval of fixing of, to residents of a Municipality owning and using a bicycle on any highway thereof—Section 420 (11) and 423 (3) of "The Municipal Act."

Local Improvements, approval of undertaking of and passing of a By-law therefor —Section 8 of "The Local Improvement Act."

Local Improvements, approval of abandonment of part of work—Section 18 of "The Local Improvement Act."

Plans (Land Subdivision), Approval of—"The Planning and Development Act," "The Land Titles Act" and "The Registry Act."

Redemption Clause, Approval of in Debenture By-laws—Section 305 (15) (d) of "The Municipal Act."

Restricted Areas, Approval of By-laws for establishment of—Section 406 of "The Municipal Act" (as re-enacted by O.S. 1941, C. 35, s. 13).

Restricted Areas, repeal of, or amendments to—Section 406 of "The Municipal Act" (as re-enacted by O.S. 1941, C. 35, s. 13).

Retirement of unmatured debentures—Section 59 (dd) of "The Ontario Municipal Board Act" (as enacted by O.S. 1939, C. 47, s. 26 (1).

Sinking Funds, use of Surplus and authority to dispense with further levy for, where amount in Sinking Fund sufficient—Section 321 (a) and (b) of "The Municipal Act" (as enacted by Section 18, O.S. 1939, C. 30).

Supervised Municipalities, Refunding Plans—"The Department of Municipal Affairs Act."

Supervised Municipalities, Variation in Local Improvement Rates—Sections 32 (h) and 64 (b) of "The Department of Municipal Affairs Act."

Tariff of Fees, Approval of Board's—Sections 106 and 107 of "The Ontario Municipal Board Act."

Tax Rate, Approval of further debt and levy therefor—Section 315 (2) of "The Municipal Act."

Telephone Companies and Systems—

Validation of Municipal Debentures—Section 64 (Part IV) of "The Ontario Municipal Board Act."

Vote of Electors, Applications to dispense with—Section 69 of "The Ontario Municipal Board Act."

Wards, Division of Township into—O.S. 1943, C. 49, Section 1.

Weigh Scales and weighing of coal and coke—Section 408 (11) (c) of "The Municipal Act."

(Sgd.) M. B. SANDERSON,

Secretary.

THE ONTARIO MUNICIPAL BOARD

REPORT OF THE INSPECTOR OF TELEPHONE SERVICE FOR THE YEAR 1944

The following applications under the provisions of "The Telephone Act" (R.S.O. 1937, Chapter 261) were dealt with by the Board in 1944:

Under Section 31: For the approval of the purchase of an existing telephone system or any portion thereof, by a municipality	3
Under Section 51: For an Order approving appointment of Commissioners to fill vacancy	1
Under Section 56: For the approval of by-laws of a municipal telephone system	2
Under Section 58: For an Order prescribing the date for holding the annual meeting of subscribers	4
Under Section 79: For the approval of municipal by-laws granting the right to erect poles and wires upon the highways	4
Under Section 87: For the approval of by-laws of a telephone company	13
Under Section 96: For the approval of agreements providing for interchange of service	4
Under Section 101: For the approval of sale of telephone systems	5
Under Section 103: For the approval of charges for telephone service	63
Under Section 109: For authority to expend a portion of the moneys set aside for depreciation, upon new construction or extensions or in the purchase of securities	34
Total Number of Applications	133

The continued policy of the Board in endeavoring to secure an amicable settlement in matters in dispute between the applicant and respondent has proved successful in the majority of cases.

In addition to the applications and complaints referred to, a vast amount of correspondence relating to telephone matters has been dealt with by the Board's Telephone Department, through the medium of which much information and assistance has been given to municipalities, companies and other persons interested, and many difficulties which might otherwise have necessitated a formal application and public hearing have been satisfactorily adjusted.

The number of telephone systems within the jurisdiction of Ontario of which the Board has record is 562, operating 135,218 telephones, 32,049 miles of pole lead carrying 208,998 miles of wire and representing an investment of over $12,000,000.

During the year the following changes were made in the Board's records of telephone systems coming within its jurisdiction:

The Plant and Assets of the Thunder Bay Telephone Company, Limited and the Beardmore Telephone Company, Limited, were acquired by Long Lac Telephones, Limited.

The Plant and Assets of the Mallorytown Telephone Company, Limited, and the telephone system known as the Millard Private Telephone Line were acquired by The Bell Telephone Company of Canada.

The Plant and Equipment of the Cumberland Municipal Telephone System was acquired by Mr. J. E. Dunfield and is being operated under the name of the Cumberland Telephone System.

The Plant and Equipment of the Spring Creek Telephone Company, Limited, was acquired by the Innerkip Rural Telephone Company, Limited.

The Plant and Equipment of the Lake Shore Mutual Telephone Company, Limited, was acquired in part by the Bruce Municipal Telephone System and part by the Huron and Kinloss Municipal Telephone System.

There are ten systems owned and operated by municipalities under the provisions of Part I of "The Telephone Act" viz.: The Cities of Fort William and Port Arthur, the Towns of Cochrane, Dryden, Fort Frances, Kenora, Keewatin and Rainy River, and the Townships of Alberton and Caledon.

One hundred and seventeen systems are now established and operating under Part II of "The Telephone Act" and furnishing service in two hundred and seventy-seven towns, villages and townships.

There are seventy systems owned and operated by individuals or partnerships of less than five persons, three hundred and forty-four by Incorporated Telephone Companies, ten by Incorporated Companies other than Telephone Companies, and ten by Federal and Provincial Government Departments and Commissions.

In addition to the before-mentioned systems, the Forestry Branch of the Department of Lands and Forests is operating an extensive system in connection with its work of fire prevention. This system comprises 797 telephone stations, 2252 miles of pole lead, 1104 miles of tree line, and 6194 miles of wire, the total investment being $352,183.00.

Detailed statistics and other information relative to these systems will be found in the appendix to this report, entitled "Telephone Systems, 1945."

JAS. A. McDONALD,
Inspector of Telephone Service.

MEMORANDUM OF LEGISLATION

EXCLUSIVE OF SPECIAL ACTS, UNDER WHICH THE ONTARIO MUNICIPAL BOARD EXERCISES JURISDICTION

Additional Expenditures: By Subsection 3 of C. 40, O.S. 1941, which is an amendment to sub-section (1) of Section 70 of the Board's Act, authority is given to the Board to approve of expenditures "not provided for in the estimates of the current year." This approval is given only where it can be shown that such expenditure will not create a deficit at the end of the year's operations.

Annexations: R.S.O. 1937, C. 266, Sections 16, 17, 20 and 23 (as re-enacted by O.S. 1939, C. 30, Section 2).

The Corporation of any municipality may, by By-law, ask the Municipal Board for amalgamation or annexation. After a hearing, the Board may make rules and regulations as to the Government, etc., of the Municipality as formed.

Any Order of annexation or amalgamation (Subsection 2 of Section 14) shall take effect only after and when confirmed by Act of the Legislature.

Arbitrations: R.S.O. 1937, C. 62, Section 22.

Reference may be made to the Board for the fixing of the amount of compensation to be paid to owners for lands and rights-of-way taken by expropriation under "The Power Commission Act" where parties are not in agreement.

R.S.O. 1937, C. 56, Section 79:

Reference may be made to the Board for the fixing of the amount to be paid by the Department of Highways for land expropriated under "The Highway Improvement Act" where parties not in agreement.

O.S. 1942, C. 34, Section 41:

An expropriating body may elect that the amount of compensation for lands taken shall be heard and determined by The Ontario Municipal Board.

Assessment Appeals: R.S.O. 1937, C. 273, Sections 83 and 84:

The Board may hear an appeal from the County Judge in assessment matters where the amount involved exceeds $10,000.00 in a municipality without county organization and $40,000.00 in any other municipality.

"The Grand River Conservation Act"—O.S. 1938, C. 15, Section 15:

The Board is appointed to hear appeals from the findings of the Board of Engineers as to the compensation to be paid to owners for lands expropriated; also appeals from the Board of Engineers as to the amounts to be contributed by the separate municipalities toward the cost of the work.

Assessments, Fixed: O.S. 1942, C. 34, Section 42 (5 and 6):

The Ontario Municipal Board may, upon the application of certain municipalities approve of an agreement between the municipalities and Wartime Housing Ltd., or may amend or vary the agreement for fixing the assessment and taxation of lands and houses erected by Wartime Housing Ltd.

Section 405 of "The Municipal Act" sub-section 1 (b) (as re-enacted by O.S. 1941, C. 35, Section 12 (1):

No fixed assessment shall be granted by any municipality and no By-law shall be passed therefor until approval has been given by the Ontario Municipal Board, and then only after a vote of the ratepayers of the municipality has been taken.

The Beaches and River Beds Act—R.S.O. 1937, C. 34:

Gravel may be taken from shores or streams, if approval therefor is given by the Ontario Municipal Board.

Bridges—R.S.O. 1937, C. 266, Section 480 (9):

The Ontario Municipal Board may grant relief from the rebuilding of a bridge. R.S.O. 1937, C. 266, Section 483:

Provides for the issue of debentures for re-flooring of a bridge, with the approval of the Ontario Municipal Board, without a vote of the ratepayers.

R.S.O. 1937, C. 56, Section 30:

Where there is a disagreement between two or more municipalities in respect to a bridge or highway on a boundary line between Counties, the matter shall be decided by the Ontario Municipal Board.

Busses—R.S.O. 1937, C. 266, s. 424 (4):

The Ontario Municipal Board may from time to time increase or decrease the rates and fares charged once in any one year within a defined area within a Township on the application of the Township in consequence of any deficit or surplus resulting in the operation of the service.

By-laws—R.S.O. 1937, C. 266, Section 560:

A municipality may apply to the Board for approval as to the form of a municipal by-law.

Capital Expenditures—R.S.O. 1937, C. 60, Section 70:

A municipality shall not proceed with or authorize any works or provide any moneys for any undertaking, the cost of which is to be provided for by the issue of debentures, until the approval of the Ontario Municipal Board has been obtained.

Cemeteries—R.S.O. 1937, C. 351, Sections 45 and 46:

A Municipality may, with the approval of the Ontario Municipal Board incorporate additional lands for cemeteries and close road allowances.

Closing of Roads—R.S.O. 1937, C. 56, Section 79:

Subject to the approval of the Ontario Municipal Board, the Department of Highways may close any County, Township or other road which intersects or runs into a Divided Highway.

Detachment of Farm Lands—R.S.O. 1937, C. 266, Section 21:

The Board may hear and determine any application for the detachment of Farm Lands from any municipality.

Dissolution of Corporations—R.S.O. 1937, C. 266, Section 2:

Upon the application of any municipality, the Board may dissolve the municipality after a public hearing.

Extension of Debenture Issue Period Under Money By-law — R.S.O. 1937, C. 266, Section 305 (11 and 12):

The Board may, upon the application of any municipality, extend a debenture issue period.

Extension of Time to Pass Money By-laws—R.S.O. 1937, C. 266, Section 297:

Where a By-law has been passed with the approval of the ratepayers, it must be passed by the Council within six weeks after the voting, but by sub-section (5), the Municipal Board may, upon the application of the Council extend the time for the passing of the By-law.

The Federal District Commission Act—R.S.O. 1937, C. 276, Section 1:

The Councils of Ottawa, Carlton, Russell and any municipality in either of the said Counties, may, with the approval of the Municipal Board, convey to the Federal District Commission any Highway, etc., vested in the municipality upon such terms and subject to such conditions as may be agreed upon.

Fire Halls—Purchase of land for and erection thereof and purchase of Fire Engines by Urban Municipalities: R.S.O. 1937, C. 266, Section 407 (16) (b):

The Board's approval is required to an issue of debentures when debentures issued for the same purpose under a By-law previously passed are outstanding and unpaid.

Floating Indebtedness—R.S.O. 1937, C. 60, Section 59 (d), as re-enacted by O.S. 1939, C. 47, Section 26 (1) and amended by O.S. 1941, C. 40, Section 1:

The Board is given power to allow a municipality to issue debentures to cover a floating indebtedness.

Under the amendment of 1941, it is also provided that a municipality may issue debentures with the approval of the Board, but without the assent of the electors, for retiring debentures which are redeemable before maturity, and raising a sum sufficient to pay off the said debentures.

Franchise, Granting of—R.S.O. 1937, C. 277, Sections 4, 6 and 8:

A franchise for the construction of a railway, or gas, heat, or light, shall not be granted by a municipality without the approval of the Board, after a hearing.

Fuel and Food—R.S.O. 1937, C. 266, Section 405 (38):

By-laws of municipalities may be passed for buying, storing and selling of fuel and food, providing the money therefor, with the approval of the Board.

Highways—

R.S.O. 1937, C. 266, Section 468:

A County may abandon a Highway with the approval of the Board.

R.S.O. 1937, C. 266, Section 348 (12):

The Board may appoint one of three arbitrators for the fixing of compensation payable in respect to street widening.

R.S.O. 1937, C. 266, Section 502 (2):

A Municipality may with the approval of the Board, open or establish a highway of less width than 66'.

R.S.O. 1937, C. 270, Section 12:

In lieu of the approval of the interested municipalities, no highway shall be established, laid out, widened, altered, diverted, stopped up or closed in any urban zone or joint urban zone, without the approval of the Board.

Improvement Districts—Erection of—O.S. 1943, C. 16, Sections 1 and 2.

Increased Borrowings By Municipal Councils—R.S.O. 1937, Chapter 266, Section 339 (2):

Provides with the approval of the Board for an increase in the amount to be borrowed by a Municipal Council in any one year to meet current expenses until taxes are collected.

Incorporation of Towns in Unorganized Territory—R.S.O. 1937, C. 266, Section 18:

Subject to Subsection (2) of Section 13 of the same Act.

Interest Decrease or Increase on Municipal Debentures—R.S.O. 1937, C. 255, Section 310 (as re-enacted by O.S. 1938, C. 22, Section 6):

Provides for a decrease or increase in the rate of interest on any municipal debentures with the Board's approval.

Land Subdivision Plans—R.S.O. 1937, C. 170, Section 85: C. 174, Section 112 and C. 270, as amended by O.S. 1941, C. 55, Section 24:

All Plans of Subdivisions, before registration, must be submitted to and approved by the Board.

License Fee For Bicycles—R.S.O. 1937, C. 266, Section 420 (11) as amended by O.S. 1941, C. 35, Section 15 (2):

The fixing of an annual fee for the operation of bicycles in municipalities by residents thereof must be approved by the Board.

Local Improvements—

R.S.O. 1937, C. 269, Section 8:

Approval of the Board of Construction By-laws for local improvements.

R.S.O. 1937, C. 269, Section 27 (3):

Fixing of the apportionment of the cost by the Board.

R.S.O. 1937, C. 269, Section 29 (3):

Approval by the Board of a By-law for the opening etc., of lanes.

R.S.O. 1937, C. 269, Section 29 (3):

Provides for the hearing by the Board of Claims for exemption from assessment for the opening, etc., of lanes.

R.S.O. 1937, C. 269, Section 19:

Approval of the Board as to the deviation in the course or location of local improvements.

R.S.O. 1937, C. 269, Section 6:

Hearing by the Board of objections against widening or extension of a street, or construction of a bridge.

R.S.O. 1937, C. 269, Section 18:

A portion of the work may be abandoned with the approval of the Board.

R.S.O. 1937, C. 269, Section 10 (2):

Where petitions are filed against a local improvement work, such objections will be considered by the Board.

Ontario Municipalities Fund—R.S.O. 1937, C. 331, as re-enacted by O.S. 1941, C. 35, Section 9:

Disposition of moneys held by a Council in the Ontario Municipalities Fund for educational purposes, with the approval of the Board.

Parks—R.S.O. 1937, C. 285, Section 12:

Approval of By-laws setting aside a part of a Park for athletic purposes.

The Public Utilities Act—R.S.O. 1937, C. 286, Section 32:

Gives power to a municipality, with the approval of the Board, for disposing of properties purchased for the Public Utilities Commission and not required for public utilities.

The Public Health Act—R.S.O. 1937, C. 357, Section 16:

Provides for an application to the Municipal Board for an Order prescribing the manner in which a sewerage project shall be carried on. The Board has power to stop up and close highways, impose such terms and conditions as may seem just and remove restrictions where necessary, and fix compensation to be paid.

Public School Areas—R.S.O. 1937, C. 357, Section 16:

The Board has power to appoint a Referee to fix School Areas, and to adopt his Report respecting adjustment of assets and liabilities of several School Sections involved.

Railways—R.S.O. 1937, C. 259.

Redemption of Debentures—R.S.O. 1937, C. 266, Section 305 (15), (d):

Approval of notice of

Repeal of Money By-laws as to Residue Not Required—R.S.O. 1937, C. 266, Section 311 (2):

Restricted Areas—R.S.O. 1937, C. 266, Section 406 (re-enacted O.S. 1941, C. 35, Section 13):

Approval of By-laws of municipalities prohibiting the use of land and the erection and use of buildings for certain purposes and regulating the cost and the type of construction thereof, which By-laws shall not come into force until approval is granted.

Retirement of Unmatured Debentures—O.S. 1939, C. 47, Section 26, as amended by O.S. 1941, C. 40, Section 1:

This amendment to the Ontario Municipal Board Act, gives the Board power to approve of the issue of debentures, without the assent of the electors, for the retirement of debentures which are redeemable before maturity, and of the issue of debentures to pay for the money required for such purposes.

Sewage and Sewage Disposal Works—R.S.O. 1937, C. 299, Section 101:

Subsection 12 provides for the stopping up of a highway for the purpose of sewage system, with the approval of the Board, upon an application made to it for such purpose, and imposing terms and conditions.

Sinking Funds—

R.S.O. 1937, C. 266, Section 326:

Approval of the Board is necessary to the purchase of debentures by a municipality from its Sinking Fund. The total investment of Sinking Funds of a Municipality in its own debentures is limited to 25% of the total fund.

O.S. 1939, C. 30, Section 18:

Use of surplus in the Sinking Funds, where there is sufficient to take care of all the debentures.

O.S. 1939, C. 30, Section 18:

Authority to a municipality, with the approval of the Board, to dispense with a further levy where the amount in the Sinking Fund is sufficient to take care of the debentures.

Sterling, Issue of Debentures In—R.S.O. 1937, C. 266, Section 306 (3):

Debentures may be issued in sterling with the approval of the Board.

Suburban Area Development Act—R.S.O. 1937, C. 271, Section 6:

Approval of the Board of an agreement with reference to setting up of a Suburban area development.

Supervision of Municipalities—R.S.O. 1937, C. 59.

Tariff of Board's Fees—R.S.O. 1937, C. 60, Section 107; as re-enacted by Section 26 (3), C. 47, O.S. 1939:

The fixing by the Board, with the approval of the Lieutenant-Governor-in-Council, of a tariff of fees to be collected by the Board for the performance of its duties.

Tax Rate—R.S.O. 1937, C. 266, Section 315, Subsection (2):

A Municipality may levy a sum greater than 2½% on the dollar of the assessed value or properties, with the approval of the Board.

This section provides that a Council may not levy more than 2½% on the dollar for municipal purposes.

Telephones—R.S.O. 1937, C, 261:

Provides for the Board's jurisdiction over municipal and other telephones within the province.

Towns Erected Into Cities—R.S.O. 1937, C. 266, Section 19 (amended O.S. 1944, C. 39, Section 2):

The Municipal Board may erect a town having a population of not less than 15,000 into a City and declare the name which it is to bear.

Townships—R.S.O. 1937, C. 266, Section 30:

Separation, by the Municipal Board, of a junior Township in unorganized territory from a union of Townships.

Townships Erected Into Cities—R.S.O. 1937, C. 266, Section 19 (amended O.S. 1944, C. 39, Section 2):

The Municipal Board may erect a township having a population of not less than 25,000 into a City and declare the name which it is to bear.

Townships, Incorporation of—R.S.O. 1937, C. 266 (re-enacted O.S. 1944, C. 39, Section 3).

Townships, Unorganized—R.S.O. 1937, C. 266, Section 426:

Passing of By-laws by the Council of a Township in an unorganized territory, having a population of not less than 5,000 and which has been declared, by the Order of the Municipal Board, to be a Township, and the erection of such Township or part of it into a Town.

Validation of Debenture By-laws—R.S.O. 1937, C. 60, Section 64:

Authority to validate debenture By-laws and to certify the debentures to be issued thereunder; after the issue of the validation Order the By-law is binding upon the Corporation and its validity may not be contested or questioned for any cause whatsoever.

Villages Erected Into Towns—R.S.O. 1937, C. 266, Section 19: (amended O.S. 1944, C. 39, Section 2):

The Municipal Board may erect a village having a population of not less than 2000 into a Town and declare the name which it is to bear.

Villages, Police—R.S.O. 1937, C. 266, Section 527 (4):

Approval by the Board of an extension of the boundaries of Police Villages.
R.S.O. 1937, C. 266, Section 526 (3):

Approval of the formation of Police Villages.

Vote of Electors—R.S.O. 1937, C. 60, Section 69 (d):

The Board may, where the assent of the electors qualified to vote on Money By-laws is required, dispense with the vote of the ratepayers after due enquiry, providing that a Public Hearing is held and that all the members of the Board are unanimous in dispensing with such vote.

Wards, Division of Cities, etc., Into—R.S.O. 1937, C. 266, Section 44:

The division of Cities and Towns into Wards, with the approval of the Municipal Board.

Water Rates, Fixing of—O.S. 1940, C. 20, Section 1:

The determination by the Board of the application by any municipality to confirm, vary, or fix rates charged or to be charged in connection with water supplied thereto by any other municipality.

Weigh Scales, and Weighing of Coal—R.S.O. 1937, C. 266, Section 408:

With the approval of the Municipal Board, and within the limitations, restrictions, and under the conditions prescribed by an Order of the Board, By-laws may be passed by municipalities as to the weighing of coal and coke.

Works Ordered by the Dominion Railway Board, and the Ontario Municipal Board—R.S.O. 1937, C. 266, Section 307:

As to borrowing of money by a municipality for works ordered by these two Boards.

In addition there is much legislation which comes before the Private Bills Committee, referring particularly to the municipalities asking for such legislation, in which certain matters are referred to the Board for approval.

ABSTRACT AND SUMMARY

DECISIONS OF THE BOARD

ARBITRATIONS

P.F. B-2099

IN THE MATTER of "The City of Hamilton Act, 1943" (Chapter 42), Section 3, and

IN THE MATTER of an application to this Board for determination of the amount of the assessment on certain lands of T. J. Mahony formerly situate in the Township of Saltfleet and annexed to the City of Hamilton pursuant to Order of this Board dated the 28th day of June, A.D., 1943, and the said Special Act.

T. L. McCombs, Esq., K.C. ..... Socilitor for Applicant

A. J. Polson, Esq., K.C. ..... Solicitor for Respondent

DECISION OF THE BOARD

This is an application under the provisions of An Act Respecting the City of Hamilton, Section 3, for determining whether the lands in question were at the time of the passing of the Act in 1943 and are now used for agricultural purposes and for fixing the assessment of the said lands.

After the legislation in question was passed, the City Assessor proceeded to assess the lands annexed without any attempt on the part of the City of Hamilton and the parties concerned to agree on an assessment and the applicant, with three other owners, applied to this Board to determine the amount of the assessment of their lands. The hearings were held at Hamilton on the 14th day of September, A.D., 1943, and decision was reserved by the Board. Later, the Board was advised by Mahony's Solicitor that a settlement had been arrived at in the Mahony Appeal.

On January 26th, 1944, the City Solicitor advised that an agreement with Mahony had not been reached, and requested an appointment for a further hearing. An appointment for the hearing was given for the 15th February, 1944.

On the 15th February, 1944, the City Solicitor called no evidence but made certain representations claiming that the applicant's lands were not at the date of the legislation being used for agricultural purposes, and referred to:

Rex v Manitoba Grain Co., Ltd., 1902, 66 D.L.R., 406;

Norris v Hamilton, 1943, O.W.N., 569.

T. J. Mahony was called and said that the lands in question are owned by himself, contain about four-fifths of an acre, and are part of a tract of land annexed to the City of Hamilton by Order No. P.F. B-1411 (P. 713) of this Board. They have a frontage of 300 feet on Parkdale Street, with a dept of 125'. On these lands are constructed a house and garage. They were a part of a forty-one acre farm owned by Mahony, the balance of the lands having been expropriated by Wartime Housing Limited. Before expropriation, there was also a barn on the land, which was taken by Wartime Housing and torn down.

Mahony lives on the land in question and he is the owner of a 4½ acre parcel of land farther down the road. He claims that, on the date of the Order of annexation, and now, the said lands were and are used for agricultural purposes. He says that he cultivates and operates this land intensively for the production of fruits and vegetables and that, last year, when the crops were poor, besides providing for his family use, he sold $150.00 worth of vegetables and fruits off the parcel of land in question. He is a farmer and has farmed all his life. He was a Member of the Legislature for 14 years, has represented the Agricultural Development Board in his County and has been Assessor in his Township for many years. He says that his present occupation is farming the land in question on which he lives, and his other land, and that these

lands have always been used for farming purposes and have never been subdivided. The house is frame and was built over sixty years ago at an original cost of $300.00 but additions and many improvements have been added since. In his opinion, $400.00 would be a fair assessment for the land and he would not complain of the assessment of $2230.00 for the buildings.

The Assessor of the City of Hamilton assessed the lands in question as follows:

"T. J. Mahony 300' x 125' West side Parkdale Ave. at $8.00 per foot $2400
Buildings ..... $2230"

This is a Taxing Statute and should be construed strictly against the Taxing Authority. In Rex v Manitoba Grain Co., referred to by the Respondent, at p. 426 Mr. Justice Dennistoun said:

> "Practical agriculture is an art comprehending all the labours of the field and of the farm yard, such as preparing the land for the reception of the seed or plants, sowing and planting, rearing and gathering the crops, care of fruit trees and domestic animals, disposition of products, etc."

In this case the land is prepared for the reception of seed or plants; it is sown or planted and the crop is cared for and gathered. Today, many farms may be operated without the use of animals. Section 42 of the Assessment Act provides:

> "In a town or village where lands, held and used as farm lands only and in blocks of not less than ten acres by any one person . . ."

The wording of that Section indicates that lands in smaller blocks than ten acres may still be used as farm lands.

Having carefully considered the evidence and representations made, the Board finds that the lands in question were on the 14th April, 1943, and are now used for agricultural purposes and should be assessed as follows:

Land	$ 400.00
Building	$2230.00
Total	$2630.00

As the Assessor for the City of Hamilton assessed these lands and had the owner served with the Notice of Assessment at an amount higher than that found by the Board, and as there had been no attempt to reach an agreement as provided in Section 3 of the Act, the City should repay to Mahony the Board's fee of $25.00 paid by him.

Judgment accordingly.

DATED at Toronto the 17th day of February, A.D., 1944.

R. S. COLTER,
Chairman.

W. P. NEAR,
Vice-Chairman.

P.F. B-2637

IN THE MATTER of "The Niagara Parks Act" (R.S.O. 1937, Chapter 93), and

IN THE MATTER of "The Public Works Act" (R.S.O. 1937, Chapter 54), and

IN THE MATTER of the Claim of Clayton W. Dean for compensation for damages arising out of the expropriation by the Niagara Parks Commission of part of Lot Number 22, in the Township of Niagara, in the County of Lincoln, in the Province of Ontario.

R. K. Ross, Esq., LL.B. ..... Solicitor for the Claimant
J. D. Arnup, Esq. ..... Solicitor for the Niagara Parks Commission

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DECISION OF THE BOARD

This is an arbitration for the determination of the amount of compensation that should be paid to the claimant for lands expropriated by the Niagara Parks Commission. The Plan was filed on March 18, 1943. Notice of expropriation, dated May 5th, 1943, was personally served on May 6th, 1943, and a further Notice, received on

May 6th, 1943, was served by registered letter. The Claim, asking for $25,000.00 damages, dated September 3rd, 1943, was duly served.

The claimant, who is now twenty-nine years of age, decided that he wanted to become a fruit farmer and, after working as a farm labourer on fruit farms and, from October, 1939, to the Spring of 1940, attending the Ontario Agricultural College, where he specialized in Horticulture, and after some time spent in looking for and examining farms, he selected a twenty-five acre farm, being part of Lot 22 and 23 in the Township of Niagara in the County of Lincoln. This farm was situated on the west side of Park Boulevard between Queenston and Niagara-on-the-Lake. Before he purchased, he offered the owner, James M. McFarlane, $3,750.00, providing McFarlane would acquire and convey with the farm a small parcel containing about one-tenth of an acre east of the Boulevard, at that time owned by one, Taggart, a brother-in-law of McFarlane. This parcel had a frontage of 73.3' on the Boulevard and a depth of 66' at the south and 84' at the north and extending to the Chain Reserve. Of this parcel, on the south limit 34' 9" to the edge of a steep bank was level land. The bank was very steep. On the 28th February, 1941, the conveyance of the farm and the one-tenth acre were delivered to the claimant. On the 12th day of November, the claimant purchased from the said Taggart another small parcel containing about .24 of an acre adjoining the former small parcel to the north for $200.00. This parcel provided an additional 114' frontage on the Boulevard. The claimant intended to erect a house on these lands east of the Boulevard, for himself. He did not realize or search to find out what his rights were. Part of this Boulevard was formerly a Township Road taken over by the Parks Commission under authority vested in it by the Provincial Government, and is now a part of the Parks Commission property and subject to the Rules and Regulations passed by the Commission and approved by Order-in-Council. These regulations are in printed form, and the use of the Parks and Driveways are under the control of the Commission. The Commission has purchased lands both east and west for the purpose of widening the driveway. The purchase of a strip 40' in width along the west side of the Boulevard in 1929, from the former owner of the twenty-five acre parcel owned by the claimant established a joint entrance to that farm at the south limit thereof. No other driveway can be established without the consent of the Commission. The lands of the claimant east of the Boulevard are opposite the northerly part of the claimant's farm and have no established entrance thereto, and an entrance thereto can be established by the claimant only with the consent of the Commission. Owing to the steep bank no structure could be erected east of the bank and, between the bank and the driveway, the claimant's lands have a frontage of 188' on the driveway, a depth of 34' 9" on the south and 88' 7" on the north.

Shortly before the 22nd December, 1942, the General Manager, after consultation with Members of the Parks Board, sent R. C. Young, a Real Estate Agent in Niagara Falls, to the claimant to purchase the lands in question for the Commission. He offered the claimant $1,050.00, $50.00 of which was to be retained by Young as his commission. The claimant asked that the offer be put in writing and an offer to purchase (Exhibit 2), dated 22nd December, 1942, enclosing a cheque for $100.00, was sent to claimant. The claimant consulted with his father and one, R. M. McDougall, and Mr. McDougall wrote to Mr. Young (Exhibit 3), placing five conditions on the sale. The Commission was not prepared to purchase the lands subject to those conditions and, after some correspondence, during which time the General Manager of the Parks Board visited and consulted with the claimant's father and Mr. McDougall, the property was expropriated.

On May 28th, 1944, realizing that expropriation proceedings would be costly, Mr. Gray, the General Manager, made an offer of $1,250.00 for the property. This was not accepted and, at the hearing, the Commission's counsel notified the Board and the claimant that the offer was withdrawn. The hearing then proceeded.

In his evidence the claimant explained that he purchased the farm which was in a run-down condition with the expectation of building it up into a production fruit farm and that he had purchased the land east of the Boulevard for the purpose of erecting thereon a home. He called attention to the fact that he was a young man with every chance to build up and make his farm prosperous, and said that the land expropriated was an ideal location for his home. But he did not place a value on these lands, or in any way place a money value on the loss sustained by the taking. One member of the Board, at the close of his evidence in chief, called his Counsel's attention to this and pointed out that the Board must find on the evidence submitted. His father was then called and he claimed the son's loss was $25,000.00 but would not break this sum down in any way.

Robert McDougall, called by the claimant, was not of much assistance to the Board. He had formerly been employed by the Ontario Agricultural Development

Board. He obtained a list of farms that might be purchased, from that Board, and made other inquiries for the claimant. He searched the title for the claimant and knew that there were restrictions as to ingress and egress but thought that, through the ownership of the lands east of the Boulevard, claimant might be in a better position to obtain some privileges, especially with reference to a water pipeline to the farm from a boathouse at the river.

For the Respondent, Max. T. Gray, the General Manager of the Park, told of his interview with claimant's father and McDougall and that he told them the conveyance could not be taken subject to reservations, that other entrances or boat houses would not be allowed, but that an application might be made for a water-pipeline and that such an application had never been refused.

Nelson McCartney, the Field and Office Engineer, for the Commission, described the property in question and other purchases by the Commission.

Robert C. Young said that he first offered $800.00 and then $1,000.00 for the property and described other purchases made by him for the Commission. In considering purchases made before and after this expropriation, he was of the opinion that the value of the land in question was about $600.00 to the claimant, but that he had offered $1,000.00 to avoid the expense of arbitration proceedings; that the parcel was small, and only a small house could be erected thereon; that being land-locked and the difficulty of obtaining an entrance greatly affected and lowered the value of the property.

Howard E. Rose, a Realtor who has had a wide experience especially in the Niagara Peninsula, stated that $200.00 per acre was a fair value for farm lands along the Niagara River. He valued the land in question, considering its shape and location, to the claimant, at $500.00 and no more.

Mr. Arnup, for the Respondent, filed with the Board the Deeds showing all purchases of land along the Boulevard and filed a list of the purchases with Compensation figures, showing that the highest price paid was $1,950.00 per acre and the lowest price $150.00 per acre. It would be unfair to the claimant to take these figures as a basis for a finding by this Board, as some of the prices mentioned included buildings; some of the properties had valuable trees; some were better and some were poorer shapes and locations.

The claimant paid Taggart $200.00 for .24 acres of the property in question after pressing Taggart for some time to sell to him. This property was a better size and shape than the balance of the claimant's property east of the road. The balance was purchased with the farm, and the obtaining of it did not increase the price paid by the claimant. There could be an entrance to it constructed only with the consent of the Commission. It is not opposite the entrance to the farm. It is some distance from town, but claimant explained he could have erected his garage on the farm proper. This would be inconvenient. He could not park his car, nor could his friends, on the Boulevard.

The only evidence of the value of this land before the Board is:

1. The price paid by the claimant to Taggart—$200.00 for .24 acre. This was the price paid by a man anxious to purchase to a man not anxious but willing to sell. The total land taken by the Commission contained about one-third acre.
2. Evidence of sales in the vicinity which are not very satisfactory.
3. Evidence of Young and Rose, fixing the value at $600.00 and $500.00, respectively.
4. Evidence re offers made by Young. He says these offers were made in order to save the costs of expropriation and arbitration.

The Board does not consider the claim of $25,000.00 as any evidence of value.

As fruit farm land, the property taken is of slight value. For the owner of a farm purchased for $3,750.00 to consider erecting his residence on land worth more than $500.00 or $600.00 would not be good business. The land should not cost more than 10% of the value of the building. The claimant is not intending to be a Gentleman Farmer, one who makes his money in the City and spends it on his farm. He wants to make the farm a place on which he can make a living.

The Board must determine the value of this land to the claimant with all its existing advantages and all its possibilities. Its existing advantage and possibility is as a site for the erection of a dwelling to serve the owner of the farm across the Boulevard. The claimant does not say that to be forced to erect his building on the

farm itself would detract from the value of the farm. In fact, it appears to this Board a residence on the west side would be greatly more convenient for the owner. The claimant spoke of the view of the river from this site In viewing the property, the Board could not see that the view of the river to be obtained from this site added much value to it.

Having considered all the evidence produced, the Board allows the claimant the sum of Eight Hundred Dollars ($800.00) in full for the value of the land expropriated with all its existing advantages and all its possibilities, including forcible taking.

The Respondent shall pay to the Claimant 5% per annum on the said $800.00 from date of expropriation to date of payment.

The Respondent shall pay the Board's fee of $75.00. Otherwise, there shall be no costs to either party.

Dated at Toronto this Nineteenth day of September, A.D., 1944.

R. S. COLTER,
Chairman.

W. P. NEAR,
Vice-Chairman.

P.F. B-2328

IN THE MATTER of the application of the Corporation of the Township of North York for an Order determining the amount of fees payable for the approval of Plans under "The Planning and Development Act" (R. S. O. 1937, Chapter 270), and Amendments thereto.

C. Frank Moore, Esq., K.C. ..... Solicitor for Applicant

Melville Grant, Esq. ..... Solicitor for Forest Hill, Long Branch and Vaughan

C. M. Ricketts, Esq. ..... Solicitor for Colonel Robins

A. M. Charlesworth ..... Solicitor for the Corporation of the City of Toronto

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DECISION OF THE BOARD

THIS IS AN APPLICATION by the Township of North York for the determination by the Board of:

(1) the amount of fees payable to the Township for its approval of Plans 3131 and 3141;

(2) the basis of such charges; and

(3) the meaning of the words "per foot frontage for all land surveyed and subdivided by such plans and fronting upon any highway, &c.

One, Ernest N. Preston, submitted two plans to the Township for approval. Plan numbered 3131 is located on the East side of Lillian Street and is subdivided into 16 lots, 8 on each side of a street laid out and known as McKee Blvd. Between lots 6 and 7 and 10 and 11 is located a street known as Wilfred Street. The lots have a frontage or flankage of 930 feet, 10 inches, on Lillian Street and 928 feet, 6½ inches on the east side of Wilfred Street and 928 feet, 7 inches on the west side of Wilfred Street. The Township charged 3 cents per foot for 1699 feet, 7 inches on McKee Blvd. and 2787 feet, 11½ inches on Lillian and Wilfred Streets. All lots are numbered on McKee Blvd. Preston claims that he should not be charged for the 2787 feet, 11½ inches on Lillian and Wilfred Streets on the ground that this is flankage. On this plan he paid $134.61 and asks for the return to him of $83.63.

A similar principle has been followed in making charges for Plan No. 3141, when the Township charged $254.25, being $114.45 for the frontage on McKee Blvd. and Bayview Ave., on which streets the lots are numbered, and $139.80 for frontage on

Highgate, Estelle and McKee Streets, which are the sidelines or flankages of the lots. Mr. Preston paid the sum of $254.25 and asks for the return of $139.80.

Subsections (7) and (8) of Section 5 of the Act provide as follows:

"(7) Any person surveying and subdividing into lots any land situated within the boundaries of any city, town or village or of any township within an urban zone shall pay to the treasurer of such city, town or village or of such township at the time of the application for the approval of the council thereof a fee of three cents per foot frontage for all land surveyed and subdivided by such plan and fronting upon any highway already existing or laid out upon such plan, and the council may withhold its approval of such plan until payment of the proper fees payable hereunder. R.S.O. 1927, c. 236, s. 5 (6); 1933, c. 46, s. 2.

(8) In the event of any dispute as to the amount of fees payable under subsection (7), the same shall be referred to the Board, whose determination with relation thereto shall be final and binding. R.S.O. 1927, c. 236, s. 5 (7)."

Is this a dispute as to the amount of fees payable under Subsection 7. If "frontage for all land surveyed and subdivided by such plan" means, as contended by the applicant, all land which abuts on any highway, surely the amount payable would not be submitted to this Board as it would be only a question of multiplication; therefore, when the legislation was enacted, it must have been contemplated by the Legislature that there might be disputes as to what is "frontage for all land surveyed and subdivided by such plan and fronting upon any highway already existing or laid out upon such plan." The Board is of opinion that this application is one contemplated by the Legislature when the legislation was enacted. There is no definition of frontage given in the Act.

During the course of the argument, the Board was referred to the method of assessment provided for in the Local Improvement Act (R.S.O. 1937, Cap. 269). An entirely different wording of the method for charging the cost is provided in that Act. Section 20 provides:

"(1) Except as in this Act is otherwise expressly provided, the entire cost of a work undertaken shall be specially assessed upon the lots abutting directly on the work, according to the extent of their relative frontages thereon, by an equal special rate per foot of such frontage sufficient to defray such cost."

Section 25:

"Where the work undertaken is the resurfacing of a pavement as provided by clause (p) of subsection (1) of section 2 the corporation shall assume and pay the special assessments therefor charged against the lots fronting or abutting on the work until the expiration of the period within which such lots are specially assessed for the then existing pavement. R.S.O. 1927, c. 235, s. 25."

Section 28, subsection (1):

"In the case of corner lots and triangular or irregularly shaped lots situate at the junction or intersection of streets a reduction shall be made in the special assessment which otherwise would be chargeable thereon sufficient, having regard to the situation, value and superficial area of such lots as compared with the other lots, to adjust the assessment on a fair and equitable basis.

Subsection (3): The reduction shall be made by deducting from the total frontage of the lot liable to the special assessment so much thereof as is sufficient to make the proper reduction, but the whole of the lot shall be charged with the special assessment as so reduced."

Section 30:

"(1) Subject to the provisions of subsection (2), where the work undertaken is a sidewalk or curbing or a sewer or watermain constructed on one side of a street to serve only the lots on that side, only the land abutting on that side of the street upon which the work is constructed shall be specially assessed.

(2) On petition (sufficiently signed) of the owners on both sides of a street in a township praying that a sidewalk be constructed on one side only of the

street and that a certain portion not exceeding one-third of the owners' share of the cost be assessed on the lots fronting or abutting on the other side of the street the council may specially assess the lands on the other side of the street in conformity with the petition and if a sidewalk is thereafter constructed on the other side of the street the owners' portion of the cost shall be specially assessed in like manner. R.S.O. 1927, c. 235, s. 28."

It must be noted that in that Act the words "fronting or abutting", "frontage" or "abutting" are used in every case, so that not much assistance can be derived from that Act.

The meaning of the word "fronting" has been very fully discussed in cases to which the Board has been referred.

In City of Toronto vs. Schultz (1911), 19 O.W.R., 1013, the City of Toronto had passed a By-law under the authority of the powers given to it by the Consolidated Municipal Act, 1903, as amended by IV Edward VII, 1904, Chapter 22, Section 19, which provides:

"541 (a) The Councils of Cities ..... are authorized and empowered ..... to pass and enforce such By-laws as they may deem expedient.

(b) to regulate and limit the distance from the line of the street in front thereof at which buildings on residential streets may be built."

The By-law provided:

"(1) No building shall hereafter be built or erected on the lots fronting or abutting on each side of Spadina Road, Walmer Road ..... between Bloor Street and Bernard Avenue, with a distance of 25 feet from the east and west lines of each of the said streets, respectively."

One, Shultz, applied for a declaration that he is entitled to be granted a permit to erect a building on the North-West corner of Bloor Street and Spadina Road and for a Mandatory Injunction for the issue of such Permit. It was held by Falconbridge, Chief Justice, that the restriction did not apply to the building which Schultz proposed to erect fronting on Bloor Street at the corner of Spadina Road.

The construction of the word "fronting" again came up in the case of Dinnick vs McCallum, 26 Ontario Law Reports, at page 551. This was a Motion by one, Dinnick, for a Mandamus directed to the Corporation of the City of Toronto and the City Architect to issue a Permit for the erection of an apartment house on the North-East corner of Avenue Road and St. Clair Avenue in the City of Toronto. The permit was refused on the ground that a By-law, No. 5891, of the City of Toronto provides:

"No building shall hereafter be built or erected on the lots fronting or abutting on both sides of Avenue Road from St. Clair Ave. to Lonsdale Road within a distance of 40′ from the east and west lines of the said road."

The Motion was heard by Mr. Justice Riddell in Chambers when he expressed the opinion that he would dismiss the Motion but for the decision of the Chief Justice of the King's Bench in the City of Toronto in re Schultz above referred to, and he referred the matter to a Divisional Court. The Motion was heard by a Divisional Court composed of Britton, Teetzel and Kelly, J.J.'s, on the 15th May, 1912, when it was held:

(1) that the City had no power to insert the words "or abutting" in the by-law:

(2) By Teetzel and Kelly, J.J.'s, that the lot fronted on Avenue Road, as well as on St. Clair Avenue and that the application should be dismissed. Mr. Justice Britton, dissenting, held that the building was a building to be erected on a lot fronting on St. Clair Avenue and that, in his opinion, an Order for a Mandamus should go.

This case was further appealed to the Court of Appeal and was heard on the 25th day of November, A.D., 1912 (28 Ontario Law Reports, page 52). The Judgment of the Divisional Court was reversed. The Judgment of the Court of Appeal was delivered by Meredith, J.A., who said:

"If the land in question were sold, as such land nearly always is, at so much a foot 'frontage,' would any one dream of measuring all the 'four fronts' of the lot to make up the price, or of charging more than for the width of the lot on St. Clair Avenue.

In the argument here it was assumed throughout on all sides that the land in question is a lot on St. Clair avenue, and not, except as to one of its side-lines on Avenue road; and, if so, how can it be within the by-law except under the word 'abutting', which the legislation does not authorize? It would seem, from the adding of that word, that the municipal council saw that the Act does not include such lots as that in question, and sought in the by-law to extend its effect.

Much of this view of frontage can be easily learned from a perusal of the statutes of the Province, especially the Surveys Act; which are much more helpful to me than a case decided in another country, under very different circumstances, involving a different question; indeed, it may possibly be that, if the question in this case with all its differences of circumstances, were, whether the owner of a building upon the lot in question could be taxed for a sidewalk in front and at the side of his property, the benefit of which he had, equally, in connection with that property, the meaning of the words 'in front' might be stretched to include the sidewalk on both sides; but I must say that I would not care to be the first to take such liberty with the words. In that case—Justices of Bedfordshire v. Commissioners for the Improvement of Bedford (1852), 7 Ex. 656—it was said that in England the words 'in front', as used in the enactment there in question, were ambiguous; here, under the Surveys Act, and the thoroughly understood meaning of the words 'front', 'rear' and 'side-lines' of almost all lots of land, it could never be well said that there was any ambiguity in any one of these words as applied to lots of land; in that case, under its special circumstances, the word 'fronting' seems to have been treated as if having the same meaning as abutting, which, of course, could not be here; land abuts upon all adjoining land, whether in front, at the rear, or at the side, but almost invariably here fronts upon one highway; and residential buildings, as a rule, are altogether within the limits of the lot and do not abut upon other lands at all; though, of course, buildings often abut upon one or two highways, and in some cases upon the surrounding lands on all sides.

If the by-law followed the statute, this case would not be within it, because the proposed building is not to front on Avenue Road, but is to front on St. Clair Avenue, and so could be affected only by a by-law respecting that highway; and, in my opinion, the street in front of a building is, under this enactment, the one really in front of it, not another at the side, which no one would ever think of describing as in front of it."

The question again was raised in Orpen vs. Roberts, 26 O.W.N., page 367, where it was held:

"Lot 84 is bounded upon the south by Carlton Street but it is not on and does not front on Carlton Street and Carlton Street is not in front of it within the meaning of the Municipal Act. It is known and described as Lot 84 according to Registered Plan D30, on the east side of Homewood Avenue."

Under the circumstances the Board finds that the "per foot frontage for all lots surveyed and subdivided by such Plans and fronting upon any highway" means the frontage of the lots numbered on such highway and has no reference to the side lines of lots which may abut upon a highway.

Judgment accordingly.

The Board directs that its fee herein of $25.00 be payable by the applicant, the Township of North York.

Dated at Toronto the 26th day of January, A.D., 1944.

R. S. COLTER,
Chairman.

W. P. NEAR,
Vice-Chairman.

APPROVAL OF CONSTRUCTION OF A LOCAL IMPROVEMENT WORK AND OF THE CAPITAL EXPENDITURE INVOLVED THEREIN

P.F. B-2323

IN THE MATTER of Section 8 of "The Local Improvement Act" (R.S.O. 1937, Chapter 269).

AND IN THE MATTER of Section 70 of "The Ontario Municipal Board Act" (R.S.O. 1937, Chapter 60), and

IN THE MATTER of the application of the Village of Swansea for approval of the purchase from the City of Toronto of a 12 inch watermain now in place on Ellis Avenue from Morningside Avenue to the South Village Limit and to construct hydrants, stop-cocks, valves, appliances and accessories therefor as a Local Improvement in accordance with its Council's Notice of Intention first published the 21st day of October, 1943, and of the capital expenditure of $11,500.00 involved therein and of the passing of a By-law or By-laws therefor.

J. J. Addy, Esq. ..... Solicitor for Applicant

J. M. Bullen, Esq. ..... Solicitor for interested property owners on Ellis Ave.

DECISION OF THE BOARD

This is an application by the Village of Swansea under Section 70 of the Ontario Municipal Board Act and under Section 8 of the Local Improvement Act for approval of the purchase from the City of Toronto of 12 inch watermain now in place on Ellis Avenue from Morningside Avenue to the South Village limit and to construct hydrants, stop-cocks, valves, appliances and accessories therefor, involving a capital expenditure of $11,500.00.

A deputation of property owners appeared before the Municipal Council of Swansea objecting to the proceeding with this work and Mr. N. L. Ivey, Clerk of Swansea, so advised the Board and requested an appointment for hearing before the Board.

Accordingly appointment was given and the matter came on for hearing before the Board on Monday, December 20th, 1943, at 10:00 o'clock, a.m.

Mr. J. J. Addy, Solicitor for the Village of Swansea, represented the Village.

Mr. J. M. Bullen represented the residents on Ellis Avenue affected by the By-law.

Mr. Addy made the following statement in explanation:

When the Village of Swansea incorporated from York Township in 1926, the Village continued to take water through the Township agreement and facilities.

The main in question on Ellis Avenue was and is a City of Toronto Main. When Toronto Junction was a separate municipality, it had its own intake from the Lake near the foot of Ellis Avenue and had built and used the Ellis Avenue Main as a force main to feed their waterworks system. Ellis Avenue from the South Village limit to Morningside at that time was a private road and the remainder of the route northerly from Morningside to the limits of Toronto Junction was by way of existing streets.

At the time of construction of this force main, arrangements were made between Mr. Ellis, owner of the property through which the private road ran, and Toronto Junction to sell water to occupants of Ellis lands at Toronto Junction rates.

Later Toronto Junction was annexed to the City of Toronto, the pumping plant of the Toronto Junction system was done away with and this Ellis Avenue main was connected to the City of Toronto System and became the property of the City of Toronto. The City of Toronto has continued to supply water to these Ellis Avenue residents at Toronto rates.

Mr. Addy referred to York Township Act of 1925, Chapter 121, Section 8, which gave the right to the Township to acquire from the City of Toronto that portion of this 12 inch watermain on Runnymede Road, De Forest Road, Kennedy Avenue and Ellis Avenue from the city limits southerly to the south limit of the Township of York.

This Act was amended in 1927 by Chapter 136, Section 10, which gave the right to the Township with the consent of the City of Toronto to acquire from the City either one of two portions of this main.

The first portion was on Runnymede Road, De Forest Road, Kennedy Ave., Morningside Ave., and Ellis Ave., from the City limits south of Bloor St. southerly to the south limit of the Township of York (same section as described in Chapter 121 above) or that part thereof from the said City limits south of Bloor southerly to the intersection of the south limit of Morningside Ave. with Ellis Ave., together with all service pipes, hydrants and stopcocks, valves, appliances and accessories, etc., and the Township could construct such hydrants, stopcocks, valves, appliances and accessories as may be deemed necessary to complete the same as part of the Township System; and for the purpose of providing money to pay the purchase price of such watermain and hydrants, etc., and for payment of cost of construction of other accessories the work shall be deemed to be a work undertaken and constructed under the provisions of Section 9 of the Local Improvement Act subject, however, to any existing rights of the residents of Ellis Ave. as to the supply to them of water and the rates to be charged therefor.

Said amendment to be in force as of April 14th, 1925.

Village of Swansea was incorporated in 1926 and assumed all the powers conferred upon the Township of York.

In 1929 Swansea purchased the northerly section from Morningside to Bloor under the Township legislation above referred to and assessed the cost as a Local Improvement.

Mr. Addy cites Grenadier Heights and Woodland Heights as two subdivisions in the Ellis property that are paying for their watermains as local improvements and water rates as well.

Mr. J. M. Bullen appeared on behalf of all residents on Ellis Avenue affected and asked that the rights of the Ellis property be maintained. A copy of letter from Ellis to Venables (Engineer for Toronto Junction) of October 19th, 1888, and town's acceptance was filed but the agreement between the Town of Toronto Junction and Ellis was not produced. Toronto Junction or West Toronto was annexed to the City of Toronto in 1909, Chapter 125.

City of Toronto and Township of York entered into an agreement re water supply validated by an Act in 1916, Chapter 100.

Mr. Bullen questions where Swansea derives the powers granted the Township of York. If the incorporation of Swansea in 1926 gives Swansea the rights of the Township, Ellis Avenue residents have continued to get city water at city rates. He states that the Village acquired the northerly section of this watermain where the streets had already been established prior to its construction but argues that Ellis Avenue southerly from Morningside has had a different status. He states that residents served by this main north of Morningside had been charged double water rates prior to the acquisition of this section by the Village and its cost assessed as a Local Improvement.

The Board finds:

(1) That the Village of Swansea has in the past adopted the procedure of constructing watermains and assessing their cost as a Local Improvement and that there is no real objection to the same procedure being followed in the case of Ellis Avenue.

(2) The Board makes no finding as to the rights of the property owners on Ellis Avenue to continue to purchase water at city rates. The enforcement of such an agreement must lie with the Courts.

(3) The Board assumes that the price paid to the City of Toronto for the existing main is a reasonable one and that the costs of hydrants, accessories, etc., are proper and at any rate, any objection to the cost of the work or to the details of its assessment as a Local Improvement must be taken to the Court of Revision, etc., as provided by the Local Improvement Act.

(4) The Board makes no finding as to whether Swansea has succeeded to all the rights of the Township of York under its agreement with the City of Toronto. If this right is to be contested, it lies with the proper Court to hear the evidence and decide.

The Board approves of the construction as a Local Improvement under Section 8 of the Local Improvement Act of the watermain on Ellis Avenue from Morningside Avenue to the South Village Limit involving the purchase from the City of Toronto of the existing twelve-inch main and the construction of hydrants, stop-cocks, valves, appliances and accessories at an estimated cost of $11,500.00 and the passing of requisite by-laws therefor.

The Board also approves the application of Swansea under Section 70 of The Ontario Municipal Board Act for the capital expenditure of $11,500.00 and the issue of ten-year debentures therefor and the passing of the necessary by-laws.

Dated at Toronto the 1st day of February, A.D., 1944.

R. S. COLTER,
Chairman.

W. P. NEAR,
Vice-Chairman.

ASSESSMENT APPEALS

P.F. B-2526 and

P.F. B-2527

IN THE MATTER of Section 84 of "The Assessment Act" (R.S.O. 1937, Chapter 272).

BETWEEN:

THE CORPORATION OF THE CITY OF WINDSOR

Appellant

—and—

HIRAM WALKER-GOODERHAM & WORTS, LIMITED,

and

SUBSIDIARIES HOLDING COMPANY, LIMITED,

Respondents

(Appeal from Decision of His Honour the County Judge, County of Essex, respecting corporation income assessment made by the City of Windsor for the years 1941, 1942 and 1943.)

COUNSEL:

Lorne R. Cumming ..... for Appellant

C. F. H. Carson, K.C.,
and
Paul J. G. Kidd ..... for Respondents

DECISION OF THE BOARD

This is an appeal by the Corporation of the City of Windsor from the decision of His Honour J. J. Coughlin, Senior Judge of the County Court of the County of Essex, allowing an appeal by the Respondents from the decision of the Court of Revision, which confirmed the Income Assessment of the Respondents.

The Corporation of the City of Windsor used a combined Assessment and Collector's Roll. Prior to 1943, Corporation Income Assessments on income received during the previous year were entered in a special section of this Roll. No By-law had been passed under the provisions of Section 123. The Respondents had not been assessed for Income in the years 1942 and 1941.

On the 20th July, 1943, By-law No. 425 was passed, in pursuance of Sec. 123 of the Assessment Act, and the Respondents made their returns, and the assessments were made.

Under the provisions of Sec. 57, subsection (2) of the Assessment Act, the Clerk entered the income assessment of the Respondents for the years 1942 and 1941 on the Roll for **1943,** the income assessment of the Respondents for the years 1942 and 1941 on the roll for 1942, and the income assessment of the Respondents for the year 1941 on the roll for 1941.

Notices of the assessment for the years 1943, 1942 and 1941 were sent to the Respondents in due course.

The Respondents appealed to the Court of Revision, which confirmed the assessment. They then appealed to the County Judge, who allowed the appeal. The Appellant herein then appealed to this Board and an appointment for the hearing of the appeal on the 29th day of May, A.D., 1944, was given.

On the opening of the hearing, Mr. Carson for the Respondent moved for a declaration that the Board was without jurisdiction to hear the appeal on the grounds that:

1. That there is no appeal from the decision of the County Court Judge under the provisions of either Sec. 57 or Sec. 123.

2. That the assessments for 1942 and 1941 were illegal because they were made without a By-law having been passed in those years under the provisions of Sec. 123.

3. That subsection (12) of Sec. 123 is the governing Section and that Sec. 123 provides only as to income received during the year in which the By-law is passed.

Section 9 of the Assessment Act provides:

"(1) Subject to the exemptions provided for in Sections 4 and 8—

(a) every corporation not liable to business assessment under section 8 shall be assessed in respect of income;

(b) every corporation although liable to business assessment under section 8 shall also be assessed in respect of any income not derived from the business in respect of which it is assessable under that section.

(2) The income to be assessed shall be the income received during the year ending on 31st day of December then last past. R.S.O. 1937, C.272, S.9."

Section 57 provides:

"(1) .....

"(2) If at any time it appears to any officer of the municipality that any income or business assessment has been omitted from the assessment roll for the current year or for either or both of the next two preceding years, he shall report the same to the clerk of the municipality, or if the omission to assess comes to the knowledge of the clerk in any other manner, and the clerk shall enter such income or business assessment on the assessment roll from which such assessment has been omitted, and as well for the preceding year as for the current year, on the collector's roll for the current year, but in respect to any assessment for a preceding year or years the taxes payable in respect thereto shall be calculated at the rates of taxation levied for such year or years.

"(3) Where the clerk performs any of the duties required by this section he shall forthwith thereafter deliver to or send by registered letter post to the person so taxed a notice setting out the amount of the assessment and of the taxes entered on the roll, and such person shall have the right to appeal within ten days thereafter to the court of revision, and an appeal may also be had to the county judge by such person or by the municipality from any decision of the court of revision. R.S.O. 1937, C.272, S.57."

Section 123 provides:

"(1) The council of any local municipality instead of making an assessment of income as hereinbefore in this Act provided, may pass by-laws requiring every person liable to assessment in respect of income to furnish to the assessment commissioner or assessor within the time fixed by the by-law a statutory declaration according to the form referred to in sub-section 2 of section 17, showing the income received during the year ending on the 31st day of December then last past, and providing for the entry of the names of all such persons, whether or not they have furnished such declaration to the assessment commissioner or assessor, and the amount of the taxable income of each such person in a special roll of taxable income, and for levying upon the said taxable income according to such roll the rate in subsection 2 set forth, and for providing for payment of the rate so levied either in bulk or in instalments at such time or times as may be fixed by the by-law.

"(2) .....
"(3) .....
"(4) .....
"(5) .....
"(6) .....
"(7) .....

"(8) A person whose name is entered in the special roll of taxable income shall not be entitled to notice of such entry, but, upon receipt from the collector of demand for payment of the said rate upon the amount for which he is taxable according to said roll, shall have in respect thereto the right of appeal provided in this Act in the case of assessments, but no such appeal shall relieve him from payment of any additional charge imposed for non-payment upon the date or dates fixed by the by-law of the said rate upon his taxable income as it may be fixed after such appeal.

"(9) .....

"(10) The aggregate amount shown in the special roll of taxable income as the same may be altered after appeal to the court of revision and the county court judge, shall be added to and form part of the revised assessment roll for all purposes.

"(11) .....

"(12) Income received in the year in which a by-law is passed under subsection 1 for the purpose of bringing the provisions of this section into effect shall be subject to the provisions of this section and of such by-law, notwithstanding that such income or any part thereof may have been received before the provisions of this section take effect."

This Section was first provided for by the Assessment Amendment Act, 24 Geo. V (1934), Cap. 1, as Section 120a. Subsection (8) provided:

"(8) A person whose name is entered in the special roll of taxable income shall not be entitled to notice of such entry, but, upon receipt from the collector of demand for payment of the said rate upon the amount for which he is taxable according to said roll, shall have in respect thereto the right of appeal provided in this Act in the case of assessments, but no such appeal shall relieve him from payment of any additional charge imposed for non-payment upon the date or dates fixed by the by-law of the said rate upon his taxable income as it may be fixed after such appeal, **and no appeal shall lie from the decision of the county court judge on any such appeal."**

This Section was carried into the 1937 Revision of the Statutes as Section 123, without amendment.

The Assessment Amendment Act, 1939, 3 Geo. VI, Cap. 3, Sec. 8, provided for the striking out of the words: **"and no appeal shall lie from the decision of the county court judge on any such appeal"** in subsection (8).

Section 73 provides:

"(1) Any person complaining of an error or omission in regard to himself, as having been wrongly inserted in or omitted from the roll, or as having been undercharged or overcharged by the assessor in the roll may personally, or by his agent give notice in writing to the clerk of the municipality (or to the assessment commissioner, if any), that he considers himself aggrieved for any or all of the causes aforesaid, and shall give a name and address where notices can be served by the clerk as hereinafter provided.

"(2) .....

"(3) If a person assessed thinks that any person has been assessed too low or too high, or has been wrongly inserted in or omitted from the roll, he may within the time limited by subsection 2, give notice in writing to the clerk of the municipality or to the assessment commissioner, if any, and the clerk shall give notice to such person and to the assessor, of the time when the matter will be tried by the court of revision; and the matter shall be decided in the same manner as complaints by a person assessed with regard to his own assessment."

The balance of this Section does not apply on the appeal except:

"(21) Subject to the provisions of sections 59 to 63 and to the provisions of any special Act affecting any particular municipality, all the duties of the court of revision, which relate to the matters aforesaid, shall be completed and the rolls finally revised by the court, before the 1st day of July in every year."

Section 76 provides:

"(1) An appeal to the county judge shall lie, at the instance of the municipal corporation, or at the instance of the assessor, or assessment commissioner, or at the instance of any person assessed or of any municipal elector of the municipality not only against a decision of the court of revision on an appeal to the said court, but also against any omission, neglect or refusal of the said court to hear or decide an appeal."

The balance of this Section is not copied.

Section 78 provides:

"(1) In all proceedings before the county judge, or acting judge of the court, under or for the purposes of this Act, such judge shall possess all such powers for compelling the attendance of, and for the examination on oath of all parties, whether claiming or objecting or objected to, and of all other persons whatsoever, and for the production of books, papers, rolls and documents, and for the enforcement of his orders, decisions and judgments, as belong to or might be exercised by him in the county court."

Section 83 provides:

"The decision and judgment of the judge or acting judge shall be final and conclusive in every case adjudicated upon, except that in the case of the assessment of a telephone company an appeal shall lie from such decision and judgment to the Ontario Municipal Board, and the procedure upon such appeal shall be the same as upon an appeal under Section 84. R.S.O. 1937, c.272, s.83."

Section 84 provides:

"(1) Where a person is assessed to an amount aggregating in a municipality in territory without county organization $10,000 or upwards and in any other municipality $40,000 or upwards, an appeal shall lie from the decision of the judge to the Ontario Municipal Board, and any person who had appealed or was entitled to appeal from the court of revision to the judge or the municipal corporation, shall be entitled to make the appeal to the Board.

"(2) An appeal to the Board shall also lie where the amount though originally less than the sum mentioned in subsection 1 has been increased by the court of revision or by the judge so that it equals or exceeds that sum.

"(3) The clerk of the municipality shall forthwith by registered post notify the secretary of such Board of all notices of appeals coming within the provisions of this section, which are from time to time served upon him, and the secretary shall arrange a day for the hearing of such appeals, and shall notify the clerk thereof, and the clerk shall immediately by registered post notify the persons appealing.

"(4) Sections 76 to 83 and sections 85 and 86 shall apply to all appeals taken under subsection 1 or 2, provided that the written notice of the intention to appeal to the Board may be served upon the clerk of the municipality, or upon the assessment commissioner if there is one, at any time within twenty-one days after the delivery by the county judge of his decision in open court, and, where judgment has been reserved by the county judge, then within twenty-one days after the clerk shall by registered post have notified the appellant or his agent of the decision of the county judge, and such Board shall have the powers and duties which by the said sections are assigned to a judge of the county court.

"(5) The Board shall have power upon such appeal to decide not only as to the amount at which the property in question shall be assessed, but also all questions as to whether any persons or things are liable to assessment or exempt from assessment under the provisions of this Act.

"(6) An appeal shall lie from the decision of the Board under this section to the Court of Appeal upon all questions of law or the construction of a statute, a municipal by-law, any agreement in writing to which the municipality concerned is a party, or any order of the Board.

"(7) The practice and procedure on the appeal to the Court of Appeal shall be the same mutatis mutandis subject to any rule of court or regulation of the Board as upon an appeal from a county court. R.S.O. 1937, c.272, s.84."

Mr. Carson contends that Sec. 84 does not apply in assessments made under the provisions of Sections 57 and 123, and relies on the decision in Blackburn v. City of Ottawa, 58 O.L.R., p.494. In that case the Corporation appealed from the Order of the Ontario Municipal Board, allowing the appeal from the decision of His Honour Judge O'Brien allowing an appeal from the decision of the Court of Revision, confirming an entry upon the Assessment Roll made in 1920 as a basis for taxation in 1921 of certain income, under the provisions of Sec. 54, subsection (2) of the Assessment Act which provided:

"(2) If at any time during the year in which an assessment has been made and taxes levied on that assessment in the same year or, if at any time during the year in which an assessment has been adopted under the provisions of sections 56 or 57, it appears to any assessor or any officer of the municipality that any income or business assessment has been omitted from such assessment roll either in whole or in part or that the amount thereof has been incorrectly stated, he shall forthwith report the same to the clerk of the municipality who shall forthwith enter the same on the assessment and collector's rolls for the current year and the party so assessed and taxed shall **have the right of appeal as provided in section 118.**"

Section 118 of the Assessment Act provided:

"(1) The Court of Revision shall, at any time during the year for which an assessment has been adopted by the council or before the first day of July in the following year and with or without notice receive and decide upon the petition from any person assessed for a tenement which has remained vacant during more than three months in the year for which an assessment has been so adopted; or from any person who declares himself from sickness or extreme poverty unable to pay the taxes or who by reason of any gross or manifest error in the roll has been overcharged or who has been assessed in respect of land income or business assessment under section 54; or who has been assessed for busines but has not carried on business for the whole year in which the assessment was made, and the Court of Revision may (subject to the provisions of any by-law in this behalf) **remit or reduce the taxes of any such person or reject the petition;** and the council may from time to time make such by-laws and repeal or amend the same."

The words "income or business assessment" were added by the amendment of 1922, after this litigation began.

"(2) An appeal may be had **to the County Judge** by such person or by the municipality from any decision of the Court of Revision under subsection 1."

The words "to the County Judge" were inserted in the section in 1922. Before that there was nothing in the Act to indicate to whom the appeal was to be had.

In tracing the history of the legislation His Lordship found that Sec. 118 provided for the remission or reduction of taxes and that: (P.499, L. 36).

"Thus, for the first time, was the right to petition for **remission of taxes** spoken of inaccurately as an appeal."

At L.43, he says:

"Section 112 now became section 118, enlarged so as to cover other cases, but it retains its position among the sections relating to the collection of taxes. Sections 61-71 provide for appeals from assessments to the Court of Revision, and Sec. 72 et seq. to further appeals to the County Court Judge."

At P.500, L.37, he says:

"From this history of the legislation several things emerge. The right of appeal from an assessment and the right to apply to the Court of Revision for a remission of taxes are and have always been entirely separate and distinct things. There has been in each case given the right of appeal to the County Court Judge.

"The further right of appeal to the Railway Board is given in lieu of an alternative right to go originally to a Board of Judges and later to the Railway Board upon an assessment appeal.

"The right of appeal from the action of municipal officers in an attempt to collect taxes upon property omitted from the assessment roll has been deliberately confined to the limited right of appeal given where proceedings originate by petition under sec. 118. That right of appeal is exhausted when the County Court Judge is reached."

At P.497, L.22:

"Tracing back the history of Sec. 118 . . . . . The intention was to 'give power to relieve in cases of hardship':- . . . . . This jurisdiction so conferred was quite distinct from the ordinary appellate jurisdiction of the Court which was dealt with by Sec. 28;"

Mr. Justice Fergusson agreed with Mr. Justice Middleton in holding that the right of appeal was deliberately confined to the limited right of appeal given by Sec. 118, but intimated that, in his opinion, the word "person" in Sec. 80 (now Sec. 84) of the Act did not include Municipality. This has now been amended, the amendment in 1935 allowing appeal by the Municipality.

Mr. Justice Magee dissented, holding that there was right to appeal to the Municipal Board.

Since the date of that decision, the Assessment Act—and especially the Sections relating to appeals—has been materially changed.

The "Benevolent" Section, formerly 118, providing for applications (formerly a Petition) for cancellation or reduction of taxes, is now Section 125. By subsection (3) there is no appeal from the Court of Revision under Clauses (a)—Vacancy; (b)—Sickness; and (c)—Error; but there is an appeal to the County Judge where a person has been assessed for business but who has not carried on such business for the whole year.

The "Omission to Assess" Section, Section 57, formerly Section 54, does not now "limit" the right of appeal **"as in Sec. 118".**

Because Subsection (8) of Section 123 provides that "A person whose name is entered in the special roll of taxable income . . . . . shall have . . . . . the right of appeal provided in this Act in the case of assessments" and he does appeal, he is not the only person who has the right to appeal from the decision, on that appeal. Prior to 1939, Section 123, Subsection (8) provided "and no appeal shall lie from the decision of the County Judge on any such appeal". The amendment in 1939, Statutes of Ontario 1939, Cap. 3, Section 8, striking out these words must have been enacted for the purpose of allowing an appeal from the decision of the County Court Judge "provided in this Act in case of assessments".

Should Sections 57 and 123 be construed as strictly as Mr. Carson contends, Section 83, which provides that the "decision and judgment of the Judge or Acting Judge shall be final and conclusive in every case adjudicated upon" should be as strictly construed, and that would render Section 84 a nullity.

The Act must be taken as a whole and should be construed, if possible, so that no clause or section shall be a nullity. Notwithstanding Section 83 and other Sections of the Act, Section 84 is clear and definite and gives to persons assessed in the amounts specified therein, and to the Municipality, the right to appeal to the Municipal Board.

The Board finds that, under the provisions of Section 57, as it is now enacted, the right of appeal of either the person assessed or the Municipality is not exhausted when the County Court Judge is reached, if the assessment of the person is $40,000.00 and upwards.

In respect to Mr. Carson's second objection, that the assessment for income made in 1943 for income which the appellant claims should have been made in 1941 and 1942 is illegal because in 1941 and 1942 the Municipality had not passed a By-law under Section 123, the Board finds that the Municipality has complied with the provisions of Section 57, and that, before the omissions were corrected, a By-law under the provisions of Section 123 was passed. That objection is, therefore, overruled.

In respect to his third objection, that subsection 12 of Section 123 is the governing section and applies only to income received during the year in which the By-law is passed, the Board finds that such objection cannot be sustained.

Section 123, Subsection (1), expressly provides for furnishing a return of income received during the year ending on the 31st day of December then last past and the entry in a special Roll. This objection is also overruled.

The Motion by Counsel for the Respondents is dismissed, and the appeal will be heard by the Board at a date to be fixed on application of either party.

Dated at Toronto the Fourth day of October, A.D., 1944.

R. S. COLTER,
Chairman.

W. P. NEAR,
Vice-Chairman.

P.F. B-2525

See P.F. B-2526 & B-2527

IN THE MATTER of Section 84 of "The Assessment Act" (R.S.O. 1937, Chapter 272).

BETWEEN:

THE CORPORATION OF THE CITY OF WINDSOR

Appellant

—and—

FORD MOTOR COMPANY OF CANADA, LIMITED

Respondent

(Appeal from Decision of His Honour the County Judge, County of Essex, respecting corporation income assessment made by the City of Windsor for the years 1941, 1942 and 1943.)

COUNSEL:

Lorne R. Cumming ..... for Appellant

J. B. Aylesworth, K.C. ..... for Respondent

DECISION OF THE BOARD

The parties to this appeal, by their Counsel, having agreed that the same preliminary points of law were raised, before the Board, by the Respondent herein, as were raised by the Respondents in the appeal of The Corporation of the City of Windsor, Appellant, and Hiram Walker-Gooderham & Worts, Limited and Subsidiaries Holding Company, Limited, Respondents, and the parties hereto, by their Counsel, having further agreed that the facts relevant to such points of law are the same in both appeals.

The Board, for the reasons stated in the said appeal of The Corporation of the City of Windsor, Appellant, and Hiram Walker-Gooderham & Worts, Limited and Subsidiaries Holding Company, Limited, Respondents, hereby dismisses the Motion of Counsel for the Respondent and directs that this appeal be heard by the Board at a date to be fixed on application to either party.

Dated at Toronto, the 20th day of October, A.D., 1944.

R. S. COLTER,
Chairman

W. P. NEAR,
Vice-Chairman

P.F. B-2326

IN THE MATTER of Section 84 of "The Assessment Act" (R.S.O. 1937, Chapter 272).

BETWEEN:

PASSCHENDALE BUILDINGS, LIMITED

Appellant

—and—

THE CORPORATION OF THE CITY OF TORONTO

Respondent

(Appeal from Decision of His Honour the County Judge respecting the assessment of Lots 6, 5 and the East part of Lot 4, King Street West and No. 415 King Street West—Land and Buildings).

E. P. Brown, Esq., K.C. ..... Council for Appellant

F. A. A. Campbell, Esq., K.C. ..... Counsel for Respondent

DECISION OF THE BOARD

This is an appeal by the Passchendale Buildings, Limited, against the assessment of the property at the South-East corner of Spadina Avenue and King Street West, having a frontage on King Street of 135′ divided into four parcels of: 25′ at the corner, assessed at $500.00 per foot; the next 20′ assessed at $350.00 per foot; the next 32′, assessed at $225.00 per foot; and the next 58′, at $225.00 per foot. These assessments were reduced by the Court of Revision as follows: The $225.00 rate was reduced to $200.00 per foot; the $350.00 rate was reduced to $300.00 per foot; and the $500.00 rate was reduced to $450.00 per foot. On appeal to the County Judge, the Decision of the Court of Revision was confirmed. The property has a depth of 100′ to a lane. The property was purchased by the appellant in 1929 for $86,500.00. At the time of purchase, there was erected on the premises an hotel, which was immediately demolished, the appellants having sold the building for $1000.00. It was the intention of the appellant to immediately erect on the lands a building for the purposes of the Needle Trade. The Needle Trade had been fairly well consolidated in this vicinity previous to 1929, but it has since moved to the Adelaide-Spadina Avenue area. When the crash came in 1929, the appellant did not proceed with the building operations, and the property remained vacant until 1936, when it was leased to the Supertest Petroleum Corporation Limited for the purpose of a gasoline service station. The lease was for the term of fifteen years from the 1st April, 1936, and under certain terms and conditions mentioned in the lease. It was filed as Exhibit 1. On the property has since been erected by the lessees a service station, which is now assessed for $7,800.00. There seems to be no objection to the assessment of the buildings.

The rental received from the property in 1936 amounted to $142.45, being one cent per gallon on the amount of gas sold. In 1942, this rental amounted to $1221.03. The appellant says that he has been attempting to sell this property ever since the crash came in 1930, but has not succeeded. He said that, about 1939, they put a price of $17,500.00 on the property as Rogers, one of the members of the Company died and his estate was very anxious to sell. At one time the Supertest asked for an option for $15,000.00 on the property but the appellants asked for an offer, which they did not get.

Reginald F. Heal, a real estate operator for some years with W. H. Bosley & Company, says that this is a "dead" district and that it is not a district that could be used for retail purposes. He says that the property should be assessed in one lot and that $200.00 per foot is the maximum value of it. Frederick Hotrum, of the Real Estate Department of the National Trust, called by the appellant, stated that this is an old district, in which the Needle Trade predominates. The best use of the property is for a manufacturing building, that in his opinion the whole corner is grossly over-assessed and that the market value of the property, for which it should be

assessed, is the selling value but he would not care to hazard a guess as to the selling value. In his opinion the maximum value for its best use is $22,000.00 and, in that price, he would assess the corner 50' at $200.00, the next at $150.00, and the inside at $125.00 per foot. He referred to certain sales on King Street, and compared the sale price with the assessments of these properties, showing that they were all very much over-assessed in comparison with the sale price. In cross-examination he said that the actual value is what you can get for it and he would not hazard a guess as to the present actual value of this property.

V. H. Edwards, called by the Respondent, said that a very grave mistake was made by the appellant when they tore down the hotel which was on the property at the time of purchase. He said that he would value the property as fronting on Spadina Avenue at $385.00 per foot. In his opinion, taking the property as it is assessed, on King Street, the first 45' is worth $390.00 per foot; the next 32' is worth $235.00 per foot and the next 58' is worth $225.00 per foot, or a total for the 135' of $38,120.00. He said that any corner property in this section is worth from $500.00 to $900.00 per foot—that in 1929, the purchase price paid for this was $865.00 per foot and, less the assessed value of the building, at $640.00 per foot. He also said that the hotel at the North-west corner of Spadina and King Street, is rented for $6000.00 per year and it is not as good a building as the one the appellants tore down.

A plan was put in, showing that the North-East corner of Spadina Avenue and King Street, is assessed at $650.00 per foot for the first 19'; the next 13' at $350.00 per foot; the next 27' at $250.00 per foot; that the North-West corner, first 50' is assessed at an average of $510.00 per foot; the South-West corner is assessed at $525.00 per foot.

The evidence generally indicates that the property is not being put to its best use. Witnesses stated that its best use is for a Commercial, Manufacturing, or Loft Building.

In view of all the evidence and, in looking at the assessments of the adjoining properties and properties of practically the same value, the Board finds that this property is not over-assessed and, therefore, dismisses the appeal.

The appellant having paid the Board's tariff fee of $25.00, there will be no further Order as to costs.

Dated at Toronto this 5th day of January, A.D., 1944.

R. S. COLTER,
Chairman

W. P. NEAR,
Vice-Chairman

P.F. B-2199

IN THE MATTER of Section 84 of "The Assessment Act" (R.S.O. 1937, Chapter 272).

BETWEEN:

CHARTERED TRUST & EXECUTOR COMPANY

Appellant

—and—

THE CORPORATION OF THE CITY OF TORONTO

Respondent

(Appeal from Decision of His Honour Judge Macdonell respecting the assessment of lands and buildings at the North-East corner of Yonge Street and Jackes Avenue known as Number 1315 Yonge Street.)

J. E. Corcoren, Esq., K.C. ..... Counsel for Appellant

F. A. A. Campbell, Esq., K.C. ..... Counsel for the Respondent

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DECISION OF THE BOARD

This is an appeal by the Chartered Trust and Executor Company against the assessment of lands owned by them and being 1315 Yonge Street. The property is a block of land having a frontage on Yonge Street of 224′ 2″ with a depth of 185′, the southerly limit of the said lands being the north limit of Jackes Street. Jackes Street is a "blind street" leading to the reservoir. The property was assessed in the year 1943, on which taxes for the year 1944 are to be levied, at $39,229.00 for the land and $500.00 for buildings, the buildings being a vacant house unfit for habitation. The rate of assessment for these lands is $175.00 per foot for the frontage on Yonge Street.

During the course of the appeal, the assessment of the buildings was not seriously questioned.

The Court of Revision had confirmed the assessment and one of the County Judges of the County of York had dismissed the appeal by the appellants herein from such confirmation.

The appeal was based mostly on the contention that:

(1) The property has been for sale for many years and no offer has been received by the owners for it, although there was placed on the property a "For Sale" sign, offering the property for sale at $150.00 per foot;

(2) The property immediately to the south of Jackes Street and facing on Yonge Street had been purchased by the Dominion Government in 1939 from the North American Life for $50,000.00, the purpose being the erection of a broadcasting station on said lands. On the property purchased by the Government were two old houses, assessed for $6,500.00 and the appellant figured that the frontage on Yonge Street of these lands being 553′ would show a value of $125.00 per foot, and contended that the lands purchased by the Government were more valuable than the lands in question in this appeal;

(3) That the highest use for the property would be as a site for an apartment house;

(4) That the actual value of the property for an apartment site would be not more than $125.00 per foot and that, because an apartment could not be erected until after the war, no one would pay more than $100.00 per foot for same;

(5) That the City had been selling lands throughout the City of Toronto at 43% of the assessed value.

For the appellant, Alfred Charles Gregory, Real Estate Valuator for the Company for many years, said that, in his opinion, the property was not worth more than $125.00 per foot, that it was not nearly so good as the property purchased by the Dominion Government, that its only use was as an apartment site and that the purchase by the Dominion Government of the lands across Jackes Street would not enhance the value of the appellant's property because it would be used to a great extent for the parking of cars. He showed that, in 1931, the property was repossessed for the Ina Crafton homes under mortgage for $22,000.00 which covered not only this property but a property at 85 Bloor Street East. The Bloor Street property was assessed at $9,250.00, from which property the appellants were receiving $65.00 per month rent; that today, the principal money owing on the mortgage is $37,538.00 and that this does not include interest on the mortgage. He also showed that this property is now being rented as a used-car lot, for which they receive $45.00 per month rent, and $7.50 per month rent for a sign erected on the property; that the taxes for 1943 were $1,255.44 and that the loss on this property was $625.44 for the year 1943. That in 1935, the property was assessed for $250.00 per foot. On appeal, this assessment was reduced to $225.00 per foot in 1936; in 1938, the assessment was reduced to $200.00 per foot; in 1940, the County Judge reduced the assessment to $175.00 per foot; and that there are two vacant lots immediately north of the property in question which are also used as parking lots. He pointed out that the South-East corner of Woodlawn and Yonge was purchased in 1938 at $54.00 per foot, and an apartment house had been erected thereon; that the North-East corner of Rosehill and Yonge Street, on which is erected a two-storey garage, assessed at $15,500.00, was sold for $21,000.00 and that, in analyzing the sale, the rate per foot frontage on the sale would be $110.00.

For the respondent, V. H. Edwards said that, in his opinion, the best use of this property would be as an apartment site and that the southerly 100′ of this property is worth $200.00 per foot and that the balance, 124′ 2″, is worth $175.00 per foot, making a total assessment for the whole property of $41,729.16. In his opinion, the development of the property purchased by the Dominion Government would increase the value of this property but that the property purchased by the Dominion Government was not nearly so valuable as the property in question because it dropped from the North-East to the South-West very abruptly and that Yonge Street, in front of this property, had been depressed in order to form a proper grade for the subway under the railway. The depression of Yonge Street in front of the lands purchased by the Dominion Government at the North-West corner is about 10′ and, at the South-West corner, it is nearly 30′. The property in question in this appeal is practically level and there is a very slight depression of Yonge Street at the front. He said that $400.00 per foot had been paid for the apartment site at the North-East corner of Farnham and Yonge in 1926. He said that he would place a higher value on this property than he does, were it not that an apartment house cannot be erected at the present time.

In the opinion of the Board, the fact that the City has sold some properties at 43% of the assessed value is not of importance in this case. Naturally, the City is anxious to get property in the hands of owners so that taxes can be collected on it rather than remain idle.

The fact that the property to the south was sold for $50,000.00 to the Dominion Government should not carry too much weight, owing to the fact that there is such a depression on the Yonge Street frontage and also by reason of the fact that the land falls to the South-West. The North part of the lands purchased by the Dominion Government are assessed at $200.00 per foot, but it has a greater depth. The lands immediately to the North of the property in question, with a much lesser depth, are assessed at $150.00 per foot, and the lands immediately to the North of the last mentioned lands, at the corner of Rosehill and Yonge, are assessed at $275.00 a foot. The lands at the North-East corner of Balmoral and Yonge are assessed at $300.00 a foot. The lands at the North-East corner of Farnham and Yonge, immediately across Yonge Street from the lands in question, are assessed on Farnham Avenue at $275.00 per foot.

After hearing all the evidence and viewing the property in question, the Board is of opinion that no reduction should be made in the assessment and that the appeal must, therefore, be dismissed.

The appellant having paid the Board's fees, there will be no further Order as to costs.

Dated at Toronto, this 8th day of January, A.D., 1944.

R. S. COLTER,
Chairman

W. P. NEAR,
Vice-Chairman

P.F. B-2247

IN THE MATTER of Section 84 of "The Assessment Act" (R.S.O. 1937, Chapter 272).

BETWEEN:

GORDON, MACKAY & COMPANY, LIMITED

Appellant

—and—

THE CORPORATION OF THE CITY OF TORONTO

Respondent

(Appeal from Decision of His Honour the County Court Judge respecting the assessment of lands and buildings known as 48-52 Front Street West.)

Kenneth B. Maclaren, Esq., K.C. ..... Counsel for Appellant

F. A. A. Campbell, Esq., K.C. ..... Counsel for Respondent

DECISION OF THE BOARD

This is an appeal by Gordon, Mackay & Company, Limited, against the judgment of one of the Judges of the County Court of the County of York by which judgment the appellant's assessment of buildings was reduced $10,000.00 but, otherwise, the assessment was confirmed. The appellants are the owners of 48 to 52 Front Street West in the City of Toronto. The lands have a frontage of 109′ 11″ on Front Street, the corner 47′ having a depth of 122′ on Bay Street, and the remaining 62′ 11″ having a depth of 112′ to a lane. On these lands is erected a five-storey with basement warehouse building of Mill construction, erected in the year 1904 for the appellants. The land is assessed for $139,317.00 and the buildings, after the reduction of $10,000.00 by the County Judge, are assessed at $30,000.00. At the rear of the 47′ is a 10-foot lane but the building is erected over it.

Evidence was given before the Board, on behalf of the appellants by W. I. Walker, a Director and Secretary of the Appellant Company, and Frank Poucher, Manager of the Real Estate Department of the National Trust Company, a man who has had a very wide experience with reference to real estate in the City of Toronto.

On behalf of the City, evidence was given by H. A. Wickett, a building contractor who has had a very wide experience in the erection of large buildings in the City of Toronto and other localities in the Dominion of Canada, and by Vernon H. Edwards, the Manager of the Real Estate Department of the Sterling Trusts, who specializes in the purchase, sale, and valuation of down-town properties in the City of Toronto.

The evidence shows that this property was, until November, 1942, owned by the trustees of the Mackay Trust, viz: The National Trust Company and one, Frank Gray.

The building, since its erection in 1904, has been occupied by Gordon, Mackay & Company, Limited. This Company also owns the property adjoining the property in question to the west, known as the Gage Building, which it purchased in 1938.

In the year 1942, the Trustees were approached by a purchaser who offered $125,000.00 for the property. The Trustees then approached the appellants, who offered $125,000.00 but this was refused and, later, an offer of $130,000.00 was accepted. The Gordon, Mackay & Company, Limited, had a five-year lease from October 1st, 1939, with an option of renewal for a further five years, the rental being $8,500.00 plus taxes —being $8,500.00 net return to the Trustees. Prior to 1939, the rental paid had been $7,717.16 but reduced by an amount of $1,100.00 per annum for five years to finance the cost of fire escape and other improvements. The net return to the Trustees in this period was $6,600.00 per annum. According to the lease, the property was to be insured for not more than $175,000.00. At the present time, the appellants carry in-

surance of $1,400,000.00 on the two properties and stock. It was admitted that the location of the building was excellent for the purposes of the Company, as it is in a good wholesale district, but it is not in a good district for parking facilities for motors. The building is and has always been kept in excellent shape.

Mr. Poucher said that two of the beneficiaries under the trust each had a seven-seventeenths interest. Upon the death of one of the beneficiaries of the Mackay Trust, who held a seven-seventeenths interest, in November, 1939, the Chartered Trust as Executor had valued the property at $142,000.00 for Succession Duty purposes. Another beneficiary died in 1941 and the National Trust, as Executor, placed the same valuation of $142,000.00. Mr. Poucher had previously been trying to sell the property and at the time of the negotiations for the sale which took place, Mr. Bosley, an experienced realtor in Toronto, was asked for a report as to the value of the property and he placed a value of $162,500.00 on it, taking into consideration the sale of the Gage property to the appellants but, when he had analyzed the income from it, he advised the acceptance of the offer of $130,000.00. Mr. Poucher valued this land at $122,500.00. He said that the land is too valuable for the class of building that is erected on it today, and that, in his opinion, the value of the whole property is $130,000.00. Therefore, the building increased the value of the land by $7,500.00. In his opinion, the building was obsolete, being forty years old, and does not allow the full use of all the land. In his opinion, the building should be demolished because it is not suitable for division into smaller units.

In cross-examination, re the sale of the property having 27′ frontage on Bay Street immediately north of the property in question, Mr. Poucher analyzed this sale as at the rate of $1,050.00 per foot for the land, deducting building at a value of $6,000.00. The sale was made in July, 1938. This building is a very old one-story building, occupied as a Drug Store and restaurant.

The appellants purchased the Gage property adjoining the property in question in 1938. This property has a frontage of 75′ on Front Street, the easterly 11′ thereof having a depth of 112′ to a lane and the balance of the property having a depth of 190′ to Piper Street. The purchase price was $150,000.00. The assessment on this property had been:

Land	$104,000.00
Building	90,000.00
a total of	$194,000.00

This assessment was reduced, on appeal, to $150,267.00 in 1939, being $85,267.00 for land and $65,000.00 for building. On this property is constructed a six-storey and basement warehouse building.

For the Respondent, Mr. Wickett valued the building at $51,351.00, as follows:

Today's cost of material and erection	$183,397.00
And he allowed a depreciation of 2% per year for 35 years, being	132,046.00
leaving a balance of	$ 51,351.00

as today's value of the building. He said that, in his opinion, the depreciation allowed was most generous and that it is an "A1" factory building.

Mr. Edwards, for the respondent, valued this property as follows:

47′ frontage on Front St., with a depth of 122′, at $1,700.00 per foot	$ 79,900.00
62′ x 112′ at $1,140.00 per foot	71,725.00
Total for land	$151,625.00

In his opinion, the building adds $56,000.00 to the value of the land. He cubed it at 820,210 cubic feet:

At 25c per cubic foot	$205,052.00	
Depreciation at 2½% after first five years	148,662.00	
Balance	$ 56,390.00	
Total for Land and Buildings		$208,015.00

He said that such a depreciation, after the first five years, was most generous and he doubted whether he should really allow as much as 2½%. In his opinion, this area is what real estate men call a "hot spot", being close to the Royal York Hotel and in the heart of the wholesale and Government Buildings district. He says that Murray's Restaurant, occupying a building just west of the lands in question, paid $125,000.00 for alterations and pay $10,000.00 rent per year for the basement occupied by them.

Mr. Harry Nixon, Deputy Assessment Commissioner, gave a history of the assessments on this property, showing that in 1904 the land was assessed for $57,000.00. This was increased, in 1931, to $207,333.00 and that, in 1939, the assessment of the land was $139,317.00; that, in 1906, the assessment on this building was $65,000.00, increased in 1923 to $100,000.00 and reduced from time to time until 1943, to $30,000.00.

In argument, Mr. Maclaren contended that the land and buildings should be assessed at the sale price of $130,000.00. When it was pointed out to him that, according to his valuation, if the lands were assessed at the value placed by him on them, the building would be assessed at $7,000.00 and that the one-storey building immediately to the north, having a frontage of 27' on Bay Street, was assessed at $6,000.00, he said he didn't care how the assessment was divided up but that it should not be more than $130,000.00.

Mr. Campbell, for the respondent, argued that the assessment, as reduced by the Judge, should remain, that although the building was sold to the appellant for $130,000.00, the appellants at that time had a five-year lease with right of renewal for another five years, at $8,500.00. He also pointed out that the Mackay Trust, which owned the building, was financially interested in the appellant company and that the building had been erected by Gordon Mackay for the Company and that it had been maintained and kept in the very best of repair since it was built. He argued that the land could not be assessed for less than the value placed on it by Mr. Poucher, which was $122,500.00. To value the building at $7,500.00, as suggested by the appellant, would be absurd in view of the valuation put on the one-storey building to the north.

The Board has given all the evidence very careful consideration. The building was erected about forty years ago for the Gordon, Mackay and Company, Limited. The building is substantial, is in the heart of the wholesale trade area, and has always been kept in first class repair. Within recent years alterations within the building were made by the Company, for the cost of which repairs the Company was allowed to deduct $1,100.00 per year for some five years. The only suggestion that the site was not ideal for the Company's purposes was that parking facilities were not of the best. There was no suggestion that the building did not meet all the requirements of the Company or that it is not suitably situated for the purposes of the Company's business. The fact that the Company has carried on its business at this location for forty years must add some value to the building for the Company's business.

Section 39 of the Assessment Act provides:

"Subsection (1): Subject to the provisions of this section, land shall be assessed at its actual value.

"Subsection (2): In assessing land having any buildings thereon, the value of the land and buildings shall be ascertained separately, and shall be set down separately in columns 14 and 15 of the assessment roll and the assessment shall be the sum of such values. The value of the buildings shall be the amount by which the value of the land is thereby increased."

In his evidence, Mr. Poucher valued this land at $122,500.00, as follows:

25' x 110' @ $1,500.00	$ 35,000.00
80' x 110' @ 950.00	87,500.00
Total	$122,500.00

Mr. Poucher placed the value of the land and buildings at $130,000.00. He admitted, in cross-examination, that at the time of the sale he asked Mr. Bosley to value the land and the buildings and Mr. Bosley placed the value at $162,500.00.

Mr. Edwards, for the Respondent, valued the land and buildings as follows:

47' x 122' at corner @ $1,700	$ 79,900.00
62' 11" x 112' @ $1,140.00	71,725.00
Total	$151,625.00

or, if he separated the corner 47', he placed the value:

25' at corner @	$2,000.00	
22' next @	1,360.00	
62' 11" next @	1,140.00	
and he valued the building @		$ 56,390.00
Total		$208,015.00

The Board has carefully considered the evidence as to other sales and assessments referred to by the witnesses.

The Board must value the land at its actual value. To take Mr. Poucher's value of the land alone, $122,500.00, and value the building and land at $130,000.00, even taking Subsection (2) of Section 39 into consideration, would create an absurdity in view of the valuation of $6.000.00 placed on the one-storey building immediately to the north. He says the building is misplaced and should be demolished because it is not suitable for being altered into smaller units. But the building was erected and is being used for the purposes of the Company, a wholesale dry goods business. It is situated in the heart of the wholesale district. There is no evidence that a new building divided into smaller units would be more valuable or more suitable on this location.

The property, since reduction by the County Judge, is assessed as follows:

Land	$139,317.00
Buildings	30,000.00
Total	$169,317.00

and the evidence has not convinced the Board that the assessment of the land is greater than its value, nor that the building does not increase the value of the land by $30,000. The appeal is, therefore, dismissed.

The appellants having paid the Board's fee on appeal, there will be no Order as to costs.

Dated at Toronto, the 7th day of January, A.D., 1944.

R. S. COLTER,
Chairman

W. P. NEAR,
Vice-Chairman

ORDERS OF THE BOARD

ORDERS ISSUED BY THE BOARD UNDER SECTION 70 OF "THE ONTARIO MUNICIPAL BOARD ACT" (R.S.O. 1937, CHAPTER 60), APPROVING OF THE UNDERTAKING OF CAPITAL EXPENDITURES

NOTE: Where approval granted under additional legislation, applications marked as follows:

"THE LOCAL IMPROVEMENT ACT"

(a) Section 8	Approval of undertaking of work
(b) Section 29 (3)	Assessment for opening of lane

"THE MUNICIPAL ACT"

(c) Section 305 (15) (d)	Approval of Notice of redemption of debentures
(d) Section 310	Reduction in rate of debenture interest
(e) Section 315 (2)	Approval of further debt and levies
(f) Section 407 (2)	Approval of By-law—Extension of Municipal Utilities

"THE ONTARIO MUNICIPAL BOARD ACT"

(g) Section 49	Amendment of Board's Order
(h) Section 59 (dd)	Approval of retirement of unmatured debentures
(i) Section 64 (Part IV)	Validation of debenture By-laws
(j) Section 69	Authority to Dispense with Vote of Electors
(k) 1941 Amendment to Board's Act	Approval of expenditures not provided for in current year's estimates

SPECIAL LEGISLATION

(l) Section 5, "The City of Toronto Act, 1943"

(m) Sections 1 and 2, "The City of Welland Act, 1944"

Additional Legislation	Municipality	Purpose	Amount	Procedure File
	Albion, Township of	Erection of new School House, P.S.S. No. 8	5,000.00	B-2655
	Aldborough, Township of	Construction of Eastlake Drain	1,006.00	B-2938-a
	Aldborough, Township of	Repair of open portion of Slack Drain	529.00	B-2938-b
	Aldborough, Township of	Construction of Kruppe Drain	857.00	B-2938-c
	Aldborough, Township of	Repair and improvement of Mumford Drain	640.00	B-2938-d
	Aldborough, Township of	Repair and improvement of Leibner Drain	2,670.00	B-2938-e
	Aldborough, Township of	Repair and improvement of George Johnston Drain	1,130.00	B-2938-f
	Ancaster, Township of	Construction of watermain (with one hydrant on Allen Ave. (L.I. Petition)	1,646.00	B-2998
(c) & (i)	Arnprior, Town of	Establishment of a Voluntary Hospital	50,000.00	B-2335
(c)	Artemesia, Township of	Erection and renovation of a building for a Community Hall in S.S. No. 11	1,000.00	B-2696
(i)	Barton, Township of	Construction of watermain on Weir St. (L.I. Petition)	6,546.31	B-2393
	Barton, Township of	Construction of sidewalk with curb on east side Barons Ave. (L.I. Petition)	1,443.25	B-2725
	Barton, Township of	Construction of watermain on South Drive (L.I. Petition)	4,110.10	B-2984
	Barton, Township of	Construction of watermain on Montrose Ave. (L.I. Petition)	1,623.46	B-3022
	Barton, Township of	Construction of sidewalk on Main St. (L.I. Petition)	1,961.32	B-3063
	Barton, Township of	Construction of watermains on Tragina and Cumberland Aves.	4,502.25	B-3154-a
		Construction of sewers on Tragina and Cumberland Aves. (L.I. on Petition)	7,408.88	B-3154-b
	Blenheim, Town of	Construction of McCoubrey Drain	745.00	B-1424
	Bosanquet, Township of	Construction of Powell Municipal Drain	469.00	B-2614
	Bosanquet, Township of	Repair of Trick Drain	2,990.00	B-3000-a
	Bosanquet, Township of	Repair of Russell Drain	1,821.00	B-3000-b
	Bosanquet, Township of	Repair of Duffus Drain	1,095.00	B-3000-c
	Bosanquet, Township of	Repair of Clark Humphries Drain	1,820.00	B-3182
	Bradford, Village of	Repair and improvement of Bradford Drainage Works	2,900.00	B-2907
(c)	Brantford, City of	Rehabilitation, modernization and extension of Victoria School (By-law No. 2912)	50,000.00	B-2667
(c)	Brantford, Township of	Brantford Township Hydro Electric System (By-law No. 2286)	60,000.00	B-3128

	Brockville, Town of	Construction of Granolithic sidewalks—Amy and Charles Sts. (L.I. Petition)	600.00	B-2753
	Brooke, Township of	Repair to Sisson-Parker Drain	1,070.00	B-2486-a
	Brooke, Township of	Repair of Hair Drain No. 2	780.00	B-2486-b
	Brooke, Township of	Repair of 12-13 Sideroad Drain	6,356.00	B-2486-c
	Burlington Beach Commission	Construction of sidewalks—Fairview Ave., Kenmore Blvd. and Belleview Ave. (L.I. Petition)	3,000.00	B-2690
	Burlington, Town of	Construction of Sanitary Sewer—Victoria Ave.	1,300.00	
		Construction of Sidewalks—Clark Ave. etc. (L.I. Petition)	2,000.00	B-1863-a-b
(d) & (i)	Burlington, Town of	Addition to Burlington East End Public School and equipment therefor	47,000.00	B-2669
	Burlington, Town of	Construction of Sewers—Hager and Clark Aves.	4,500.00	B-2747-1-a-b
		Sidewalks—Clark, Birch and Hager Aves. (L.I. Petition)	2,300.00	B-2747-2-a-c
	Burlington, Town of	Construction of Sanitary Sewer—Smith Ave. (Initiative Plan)	1,400.00	B-2827
(k)	Burton, (P.S.S. #1)	Erection of new school building at Ardbeg	1,600.00	B-123
(g)	Camden, Township of	Additional expenditure for repair of Hughes-Chauncey Drain	323.00	B-686
	Camden, Township of	Corporation's share of cost of repair of outlet of Stephens-Henson Drain in Town of Dresden	526.56	B-2449
	Camden, Township of	Repair of Wilcox Drain	856.00	B-2605
	Camden, Township of	Repair of Runciman Drain	538.00	B-2973
	Camden, Township of	Repair of Hay Plain Drain	1,518.00	B-2983
	Camden, Township of	Repair of Logan Drain	2,101.00	B-2999
	Camden, Township of	Repair and improvement of Lampman-Parking Drain	2,229.00	B-3114-a
	Camden, Township of	Repair and improvement of Badder-McDonald Drain	1,522.00	B-3114-b
	Caradoc, Township of	Repair and improvement of Trott Drain	2,345.00	B-2132
	Chatham, City of	Construction of watermain—Willowmac Ave. (L.I. Petition)	2,362.50	B-2603
	Chatham, City of	Construction of concrete pavement—Spencer Ave. (L.I. Petition)	11,188.80	B-2686
	Chatham, City of	Construction of sewer and watermain—Phyllis Ave. (L.I. Petition)	3,640.00	B-2735
(a)	Chatham, City of	Construction of concrete sidewalks—Wellington St. E., etc. (Notice of Intention, May 5th, 1944)	6,768.65	B-2858
	Chatham, Township of	Repair or improvement of Meredith Drain	1,849.77	B-1548-a
	Chatham, Township of	Repair of the Headley and Branch Drain	750.00	B-1548-b

	Chatham, Township of	Construction of the Selkirk Drain	350.00	B-1548-c
(c) & (i)	Clinton, Township of	Construction of one-room addition to school house of S.S. No. 1 (By-law No. 614 amended by By-law No. 619)	7,500.00	B-2698
	Clinton, Township of	Construction of tile, stone or timber drains	30,000.00	B-2987
(c) & (i)	Clinton, Township of	Construction of School House S.S. No. 4 (By-law No. 620)	30,000.00	B-3005
(c)	Clinton, Town of	Sewerage disposal purposes (subject to certain special conditions)	199,000.00	B-3156
	Cobourg, Town of	Purchase of Hilda Niles property adjacent to Public School premises for additional public school accomodation	5,600.00	B-3127
	Colchester North, Township of	Repair and improvement of Boyle Outlet Drain	1,062.50	B-2522-a
	Colchester North, Township of	Repair and improvement of Malden Road Drain	823.85	B-2522-b
	Colchester North, Township of	Repair and improvement of Rush and 14th Concession East Drains	3,814.00	B-2546
	Colchester South, Township of	Repair and improvement of McLean Drain	4,206.00	B-2873-a
	Colchester South, Township of	Construction of Wilson Drain	2,566.00	B-2873-b
	Colchester South, Township of	Construction of McLean-Pastorius Drain	554.00	B-2873-c
	Colchester South, Township of	Repair and improvement of Grayer Drain	2,363.94	B-2873-d
	Colchester South, Township of	Repair and improvement of Second Concession Drain	1,136.00	B-2873-e
(h) & (i)	Collingwood, Town of	Retirement of unmatured debentures	500,000.00	B-2437
(c)	Copper Cliff, Town of	Building and equipping a two-roomed addition to Public School (By-law No. 182)	27,500.00	B-3257
	Cornwall, Town of	Construction of Granolithic Walk on York St. (L.I. Petition)	513.42	B-2668
	Cornwall, Town of	Construction of Permanent Road— Amelia, Fourth St. W. and Augusta Sts. Granolithic Walks—Cumberland St. and Cartier Ave. and Sewer—Greenfield Ave.	10,474.40	B-2929
(i)	Cosby & Mason, Township of	Township's share of cost of purchase of Fire Appliances—Police Village of Noelville	1,142.00	B-2825-b
(a)	Crowland, Township of	Construction Sidewalks—Railway Ave., etc. (Notice of In-		

		tention, July 19th, 1942)	6,041.00	B-1271
(i)	Crowland, Township of	Purchase of land and erection of Fire Hall	20,000.00	B-2376
(a) & (c)	Crowland, Township of	Construction of watermain—Alberta St., and sidewalks — Southworth St. and Eighth Ave. (Notice of Intention, Aug. 19th, 1944)	5,431.00	B-3075-a-d
	Culross, Township of	Construction of Scheistel and Richie Drains	5,391.98	B-2961
	Dover, Township of	Improvement of Smith Drain	650.00	B-2803-a
	Dover, Township of	Repair and improvement of Peltier Pumping Works	2,000.00	B-2521-a
	Dover, Township of	Repair of Whitebread Pumping Works	6,600.00	B-2521-b
	Dover, Township of	Construction of pump for Couture Drain	1,000.00	B-2521-c
	Dover, Township of	Repair of the Cadotte North Mechanical Drainage Works	935.00	B-2521-d
	Dover, Township of	Repair of the Henderson-Hebert Drain	490.00	B-2521-e
	Dover, Township of	Construction of the Raymond Pumping Works	1,035.00	B-2521-f
	Dover, Township of	Repair and improvement of Badhand Drain	925.00	B-2803-b
(c)	Dover, Township of	Repair and improvement of McFarlane Relief Drain	34,440.00	B-3076-a
(c)	Dover, Township of	Repair and improvement of Myers Drain	1,350.00	B-3076-b
(c)	Dover, Township of	Repair of Ouelette Branch Drain	1,450.00	B-3076-c
(c) & (i)	Drayton, Village of	School purposes	46,000.00	B-2616
(c) & (f)	Dresden, Town of	Extensions to its Waterworks System	18,000.00	B-3009
	Dryden, Town of	Completion of addition to present school building U.S.S. No. 1, Van Horne, Wainwright and Dryden	3,500.00	B-1782
	Dunwich, Township of	Repair of Reid Drain	594.50	B-2914
(g) & (c)	Dunwich, Township of	Additional expenditure for repair of Government Drain No. 1 North	404.12	B-2283
	Dunwich, Township of	Repair and improvement of Wallacetown Drain	6,400.00	B-3151
(g)	East Oxford, Township of	Additional cost of construction of Simmons-Hopkins Drain	336.26	B-1296
(g)	East Oxford, Township of	Additional cost of construction of Kelly-Townsend Drain	295.70	B-1374
	East Oxford, Township of	Construction of Thompson Drain	577.00	B-3206
	East Nissouri, Township of	Extension of Steele Drain	3,500.00	B-3002
(h) & (i)	East York, Township of	Retirement of unmatured debentures	971,759.91	B-2403
	East York, Township of	Construction of sidewalks—Virginia Ave., etc.	15,374.43	B-2578
	East York, Township of	Erection of a Fire Hall	15,000.00	B-2764
(h) & (i)	East York, Township of	Retirement of unmatured debentures	2,289,092.51	B-2814
	East Zorra, Township of	Construction of Lingelback Drain	6,365.00	B-3183-a
	East Zorra, Township of	Construction of Goring Drain Extension	1,488.45	B-3183-b

	East Zorra, Township of	Corporation's share of cost of cleaning out of Maplewood Drain in Tp. of West Zorra	1,880.00	B-3183-c
	Ekfrid, Township of	Repair of Devlin McTaggart Drain	575.00	B-2602-a
	Ekfrid, Township of	Repair, improvement and extension of White Drain	973.00	B-2602-b
	Ekfrid, Township of	Repair of Devlin-McTaggart Drain	675.00	B-3145
	Ellice, Township of	Repair and improvement of Whirl Creek Drain	7,220.00	B-2831
	Ellice, Township of	Repair and improvement of Schultz Drain and Repair of Branch Two (or the Ropp Drain)	5,525.00	B-3108
	Elma, Township of	Repair, improvement and extension of Hammond Drain	3,725.00	B-2635
	Elma, Township of	Repair and improvement of Struthers Drain	1,185.00	B-2737
	Elma, Township of	Repair and improvement of Hood Drains Nos. 1 and 2	1,465.00	B-2812
(c) & (f)	Elmira, Town of	Improvements and extensions to its waterworks system	25,000.00	B-3141
(a)	Etobicoke, Township of	Construction of watermain—Glenroy Ave.	2,044.00	B-2363-a
		Construction of sewer—Glenroy Ave. (Notice of Intention, December 15th, 1943)	2,450.00	B-2363-b
(a)	Etobicoke, Township of	Construction of Storm Sewers (Islington Storm Sewer Area) —Tyre Avenue, etc. (Notice of Intention, August 17th, 1944)	66,088.22	B-2471
(h)	Etobicoke, Township of	Addition to present School Building P.S.S. No. 14—Sunnylea ($82,000.00) and refunding of certain existing debt therefor ($20,000.00)	102,000.00	B-2535
(a)	Etobicoke, Township of	Construction of Sanitary Sewers—Sunnydale Ave., etc., (Notice of Intention, June 3rd, 1944)	7,862.31	B-2759
(a)	Etobicoke, Township of	Construction of Watermain—Glenaden Ave. (Notice of Intention, June 3rd, 1944)	2,040.86	B-2760
(a)	Etobicoke, Township of	Construction of Sidewalk—Wendover Road (Notice of Intention, June 14th, 1944)	1,085.38	B-2821
(a)	Etobicoke, Township of	Construction of Sanitary Sewer—Glenroy Ave. and Royal York Road (Notice of Intention, July 11th, 1944)	2,106.24	B-2884
(a)	Etobicoke, Township of	Construction of Sidewalk—The Queensway (Notice of Intention, July 27th, 1944)	806.40	B-2997
(a)	Etobicoke, Township of	Construction of Sanitary Sewer—Edgemore Drive (Notice of Intention, September 11th, 1944)	2,012.00	B-3119
(a)	Etobicoke, Township of	Construction of Watermains—Thompson Ave., etc. (Notice of Intention, August 16th, 1944) and Construction of Watermain on VanDusen Blvd. (Notice of		

		Intention, September 21st, 1944)	2,113.35	B-3120
	Euphemia, Township of	Repair and improvement of Wilfred McDonald Drain	680.00	B-2899
	Euphemia, Township of	Repair and improvement of Evans Drain	555.30	B-2905
	Fonthill, Village of	Construction of Watermains—South Pelham St., etc.	6,400.00	B-3085
(g) & (e) & (c)	Forest Hill, Village of	Additional expenditure for construction of Sewer—Castlefield Ave.	255.07	B-1876
		Additional expenditure for construction of Sidewalk—Lyon Ave.	243.39	B-1955
(a) & (e)	Forest Hill, Village of	Construction of Watermain—Old Park Rd.	1,050.00	
		Watermain—Ridelle Ave.	3,400.00	
		Watermain—Ridge Hill Drive	2,100.00	
		Watermain—Elm Ridge Drive	9,528.00	B-2386-a-d
		(Notice of Intention, November 25th, 1943)		
(e) & (c)	Forest Hill, Village of	Repairs and improvements to Schools in Village	71,160.00	B-2306
(a) & (e)	Forest Hill, Village of	Construction of sidewalk—North side Eglinton Ave. (Notice of Intention, February 18th, 1944)	6,950.00	B-2552
(a) & (e)	Forest Hill, Village of	Construction of sidewalks—Eglinton Ave. and Bathurst St. (Notice of Intention, March 11th, 1944)	7,160.60	B-2561-a-b-c
(e)	Forest Hill, Village of	Construction of Watermain—Shallmar Blvd. and Storm and Sanitary Sewers—Shallmar Blvd. (L.I. Petition)	7,335.00	B-2630-a-b
(e)	Forest Hill, Village of	Construction of Watermain—Kilbarry Rd. (L.I. Petition)	5,030.00	B-2712
(e)	Forest Hill, Village of	Construction of Sidewalks—Ridge Drive and Rosebury Rd. (L.I. Petition)	1,090.00	B-2713-a-b
(e)	Forest Hill, Village of	Grading and gravelling—Shallmar Blvd. (L.I. Petition)	2,600.00	B-2795
(e)	Forest Hill, Village of	Construction of Pavement—Fairleigh Crescent (L.I. Petition)	4,500.00	B-2798
(e)	Forest Hill, Village of	Construction of Pavement—Montclair Ave. (L.I. Petition)	6,800.00	B-2807
(e)	Forest Hill, Village of	Construction of Sidewalk—Eglinton Ave. (L.I. Petition)	1,100.00	B-2954
(a)	Forest Hill, Village of	Construction of Sidewalk—Eglinton Ave. (Notice of Intention, Aug. 31st, 1944)	440.00	B-3004
(a) & (e)	Forest Hill, Village of	Construction of Storm and Sanitary Sewer, Watermain and Gravel Roadway—Castlefield Ave. (Notice of Intention, Nov. 13th, 1944)	4,840.00	B-3255-a-b-c
(a)	Fort Erie, Town of	Construction of Sanitary Sewers—Dominion Blvd., etc. (Notice of Intention, Aug. 3rd, 1944)	8,214.69	B-2842-a-d

(a) & (g)	Fort Erie, Town of	Construction of Watermains—Dominion Blvd. (Notice of Intention, October 19th, 1944)	3,371.05	B-3171
		Additional expenditure therefor	624.00	
(a)	Fort Frances, Town of	Construction of cement Sidewalks—Armit Ave., etc. (Notice of Intention, Aug. 31st, 1944)	3,496.76	B-2968
	Fort Frances, Town of	Construction of Sidewalks—First Street, etc. (L.I. Petition)	8,499.04	B-2969
	Fort William, City of	Construction of private Sewer connections and installation of Sanitary Sinks and Closets	4,082.47 239.72	B-2461-a-b
	Fort William, City of	Construction of Sewer on Norah Street (L.I. Petition)	4,723.00	B-2464
	Fort William, City of	Construction of (a) Mountain Ave., etc.—Paving	6,413.00	
		(b) Archibald St., etc.—Sidewalks	20,043.00	
		(c) Archibald St., etc.—Paving	14,635.00	
		(d) Brown St., etc.—Grading and Gravelling	10,009.00	
		(e) Crawford Ave., etc.—Plank Sidewalks (L.I. Petition)	1,130.00	B-2766-a-e
(a)	Fort William, City of	Construction of Sidewalks—North Side Victoria Ave.	2,242.35	
		Construction of Paving—Frederica St., etc.	25,530.00	B-2801-a-b-c
		(Notice of Intention—(a) and (c) June 17th, 1944, and (b) July 27th, 1944)		
	Fort William, City of	Construction of Sewers—Brown St., etc. (L.I. Petition)	24,430.00	B-3180
(c) & (j)	Frankford, Village of	Completion of Community Hall (less amount of any grant that may be received from the Dept. of Agriculture)	4,000.00	B-2816
	Godson, Township of (School Board of S.S. #1)	Construction of new school	3,000.00	B-2878
	Gosfield North, Township of	Repair of the Orton Sideroad Drain	367.00	B-2656
	Gosfield North, Township of	Repair and improvement of west branch of Patterson Drain	631.00	B-3028
(c)	Gosfield North, Township of	Repair and improvement of Orton Drain and Outlets	7,474.40	B-3262
	Gosfield North, Township of	Repair of west branch of Patterson Drain	631.00	B-3117
	Gosfield South, Township of	Repair and improvements of Orton Side Road Drain	1,197.00	B-2558
	Gosfield South, Township of	Repair of the Lovelace Drain	894.10	B-2583
	Gosfield South, Township of	Repair and improvement of Orton Sideroad Drain	1,197.00	B-2910-a
	Gosfield South, Township of	Repair and improvement of West Town-Line Drain	1,619.00	B-2910-b
	Gosfield South, Township of	Repair and improvement of East Bon Jasperson Drain	813.00	B-3042-a
	Gosfield South, Township of	Repair and improvement of West Bon Jasperson Drain	1,257.00	B-3042-b

Grey, Township of	Construction of Perrie Drain	695.00	B-2441-a
Grey, Township of	Repair and improvement of Hislop Drain	1,543.00	B-2441-b
Grey, Township of	Repair of Lamont Drain	1,324.27	B-2441-c
Gurd and Pringle, Townships of	Building of a new School	2,800.00	B-2473
Hamilton, City of	Construction of Watermain—Franklin Ave. (L.I. Petition)	3,635.00	B-2429
Hamilton, City of	Construction of Watermain—Main St.	1,008.00	B-2476
Hamilton, City of	Construction of Cement Walk and Curb—Fennell Ave.	1,622.20	
	Curb—Queensdale Ave. E. (n.s.)	1,242.00	
	Curb—Queensdale Ave. E. (s.s.)	1,242.00	
	(L.I. Petition)		B-2479-a-b-c
Hamilton, City of	Construction of Asphalt Roadway—Parkview Drive (L.I. Petition)	10,060.00	B-2593
Hamilton, City of	Construction of Watermain—Stroud's Road	1,600.00	B-2516
Hamilton, City of	Construction of Watermain—Gilmour Place	1,900.00	B-2562
Hamilton, City of	Construction of Pipe Sewer—Gilmour Place (L.I. Petition)	3,589.00	B-2563
Hamilton, City of	Construction of Pipe Sewer—Franklin Ave.	5,830.00	B-2579
Hamilton, City of	Construction of Asphalt Roadway—Forsythe Ave. (L.I. Petition)	7,545.00	B-2580
Hamilton, City of	Construction of Asphalt Roadway—Uplands Ave. (L.I. Petition)	9,090.00	B-2592
Hamilton, City of	Construction of Cement Walk and Curb—Sussex Ave. (L.I. Petition)	1,471.85	B-2609-a
Hamilton, City of	Construction of Cement Walk and Curb—Dalewood Ave. (L.I. Petition)	445.92	B-2609-b
Hamilton, City of	Construction of Cement Walk and Curb—Walter Ave. (L.I. Petition)	2,350.14	B-2609-c
Hamilton, City of	Construction of Cement Walk—Wellington St. (L. I. Petition)	1,845.46	B-2609-d
Hamilton, City of	Construction of Asphalt and Concrete Pavement—Main St.	63,512.00	B-2626
Hamilton, City of	Construction of Asphalt and Concrete Pavement—Sherman Ave.	14,737.00	B-2627
Hamilton, City of	Construction of Asphalt and Concrete Pavement—King St.	25,282.00	B-2628
Hamilton, City of	Construction of Cement Walk and Curb—Huxley Ave. and Cumberland Ave. (L.I. Petition)	2,554.42	B-2651

	Hamilton, City of	Construction of Cement Walk and Curb—Catherine St. (L. I. Petition)	595.37	B-2652
	Hamilton, City of	Construction of Cement Walk and Curb—James St. South (L.I. Petition)	3,581.55	B-2653-a
	Hamilton, City of	Construction of Cement Walk and Curb—Sussex St. (L.I. Petition)	2,993.42	B-2653-b
	Hamilton, City of	Construction of Cement Walk and Curb—Sussex St. (L.I. Petition)	3,098.87	B-2653-c
	Hamilton, City of	Construction of Watermain—Huxley Ave.	3,710.00	B-2654
	Hamilton, City of	Construction of Sewer—Huxley Ave. (L.I. Petition)	6,670.00	B-2675
	Hamilton, City of	Construction of Asphalt on Concrete Roadway — Norwood Rd. (L.I. Petition)	2,920.00	B-2707-a
	Hamilton, City of	Construction of Independent Curb—Royal Ave. (L.I. Petition)	1,635.16	B-2707-b
	Hamilton, City of	Construction of Independent Curb—Royal Ave. (L.I. Petition)	1,635.16	B-2707-c
(a)	Hamilton, City of	Construction of Combined Sewer—Barton St. (Notice of Intention, May 12th, 1944)	59,200.00	B-2722
	Hamilton, City of	Construction of Watermain—Federal Ave.	581.00	B-2832
	Hamilton, City of	Construction of Asphalt Roadway (on Concrete)—Huxley Ave. (L.I. Petition)	14,239.00	B-2865
	Hamilton, City of	Construction of Asphalt Roadway (on Concrete) — Buchanan St. (L.I. Petition)	6,700.00	B-2866
	Hamilton, City of	Construction of Cement Walk and Curb—Buchanan St. (L. I. Petition)	2,172.37	B-2912-a
	Hamilton, City of	Construction of Cement Walk and Curb—Stroud's Rd: (L. I. Petition)	2,304.54	B-2912-b
	Hamilton, City of	Construction of Cement Walk and Curb—Genesee St. (L.I. Petition)	2,310.29	B-2912-c
	Hamilton, City of	Construction of Watermain—Buchanan St.	1,981.00	B-2913
	Hamilton, City of	Construction of Sewer—Buchanan St. (L.I. Petition)	5,120.00	B-2965
	Hamilton, City of	Construction of Sewer—Churchill Ave. (L.I. Petition)	2,547.00	B-3031
	Hamilton, City of	Construction of Cement Walk and Curb—Huxley Ave. (L. I. Petition)	4,173.01	B-3050
	Hamilton, City of	Construction of Cement Walk—Kipling Rd. (L.I. Petition)	2,087.64	B-3059

Hamilton, City of	Construction of Sewer—Main St. (L.I. Petition)	2,689.00	B-3061
Hamilton, City of	Construction of Cement Walk—Parkview Ave. (L.I. Petition)	1,695.72	B-3116
Hamilton, City of	Construction of Pipe Sewer—Fennel Ave. (L.I. Petition)	3,875.00	B-3124
Hamilton, City of	Construction of Cement Walk and Curb—East 12th St. (L.I. Petition)	2,264.32	B-3153
Hamilton, City of	Construction of Sewer—Parkview Ave. (L.I. Petition)	3,711.00	B-3160-a
Hamilton, City of	Construction of Sewer—Bond St. (L.I. Petition)	3,745.00	B-3160-b
Hamilton, City of	Construction of Sewer—Uplands Ave. (L.I. Petition)	2,574.00	B-3160-c
Hamilton, City of	Construction of Watermain— Parkview Drive (work approved by Provincial Dept. of Health)	3,612.00	B-3170-a
Hamilton, City of	Construction of Watermain—Bond St. (work approved by Provincial Dept. of Health)	2,370.00	B-3170-b
Hamilton, City of	Construction of Watermain—Uplands Ave. (work approved by Provincial Dept. of Health)	1,638.00	B-3170-c
Hamilton, City of	Construction of Sidewalk—East 12th St. (L.I. Petition)	2,780.04	B-3172
Hamilton, City of	Construction of Cement Walk and independent Curb — Brucedale Ave. (L.I. Petition)	3,091.34	B-3192
Hamilton, City of	Construction of Watermain—Main St. (approval of Dept. of Health)	1,820.00	B-3197
Hamilton, City of	Construction of Pipe Sewer—Franklin Ave. (L.I. Petition)	3,586.00	B-3205
Hamilton, City of	Construction of Storm Sewer—Dunsmure Ave. and Park Row Ave. (L.I. Petition)	12,400.00	B-3245
Hamilton, City of	Construction of Cement Walk and Curb—East 23rd St.	7,833.80	B-3280
Harrow, Town of	Repair and improvement of Bassett Drain	5,604.25	B-2431
Harrow, Town of	Construction of Secord Avenue Drain	422.00	B-2962-a
Harrow, Town of	Construction of Drain on south sides of Brush and McLean Streets	2,067.60	B-2962-b
Harwich, Township of	Repair and improvement of Cyrus Huffman Drain	1,023.00	B-2746
Harwich, Township of	Repair and improvement of Zink Whalen and Lutes Drain	2,292.00	B-2778-a
Harwich, Township of	Construction of the Smolders Drain	1,365.00	B-2778-b
Harwich, Township of	Repair and improvement of the Mull Drain	1,052.00	B-2778-c
Harwich, Township of	Construction of the Ingram Drain	1,095.00	B-2778-d
Harwich, Township of	Repair and improvement of the Cooper Drain	864.00	B-2840
Harwich, Township of	Repair and improvement of Burke Drainage Works	39,170.00	B-2859

	Harwich, Township of	Repair and improvement of Wright Drain	1,227.00	B-2928-a
	Harwich, Township of	Construction of Archie Campbell Drain	916.00	B-2928-b
	Hay, Township of	Water supply for Police Village of Zurich	4,000.00	B-2236
	Hay, Township of	Repair and improvement of Koehler Drain	2,017.50	B-2784-a
	Hay, Township of	Repair and improvement of Stephen Drain	2,197.60	B-2784-b
	Hay, Township of	Repair and improvement of West Branch Black Creek Drain	4,968.20	B-2784-c
	Hay, Township of	Repair of Eacrett Drain	863.07	B-2934
	Hay, Township of	Construction of Brenner Drain	474.60	B-2960
	Hay, Township of	Construction of Bender Drain	3,928.00	B-3228
	Hibbert, Township of	Repair and improvement of Waugh-Robinson Drain	55.00	B-3201
	Howard, Township of	Repair and improvement of Carman Drain	987.00	B-2436
	Howard, Township of	Repair and improvement of White Ash Creek Drain	589.00	B-2610
	Howard, Township of	Repair of Ashton Drain	484.47	B-2844-a
	Howard, Township of	Construction of Trudgen Drain	946.00	B-2844-b
	Howard, Township of	Repair and improvement of McDowell Drain	4,665.00	B-2966
	Howard, Township of	Construction of Cameron Drain	867.00	B-3013
	Howard, Township of	Repair and improvement of Taff Creek Drain	555.00	B-3091
	Howick, Township of	Repair and improvement of Howick portion of Minto Municipal Drain No. 4	5,620.65	B-2908
	Hullett, Township of	Corporation's share of cost of construction of Garrett Shobbrook Municipal Drain	1,113.87	B-2463
(j) & (c) &(i)	Huntsville, Town of	Repairs to Federal and Municipal Buildings	3,400.00	B-2730
(c)	King, Township of	Corporation's share of cost of certain Holland Marsh Drainage Works (Tp. of West Gwillimbury)	17,354.48	B-3136
(c) & (f) & (i)	Kingston, City of	Construction of the Quebec-Charles Street Storm Sewer	53,000.00	B-2487
	Kingston, City of	Construction of Concrete Walk—east and west sides Willingdon Ave. (L.I. Petition)	2,670.00	B-2601
(c) & (j)	Kingston, City of	Resurfacing of Montreal Street	13,500.00	B-2703
(g)	Kingston, City of	Construction of Pavements—Johnson St., etc. Concrete Walk—Macdonnell St.	38,359.90	
		Additional Cost—Pavements (L.I. Petition)	2,743.60	B-2704
(a)	Kingston, City of	Construction of Pavement— Regent St., Concrete Curb —		

		Regent St. and Sewer — Regent St. (Notice of Intention, June 2nd, 1944)	15,286.63	B-2705
	Kingston, City of	Construction of Tile Sewer—Macdonnell St. (L.I. Petition)	10,295.55	B-2714
	Kingston, City of	Construction of Tile Sewer—Brock St. (L.I. Petition)	504.00	B-2715
	Kingston, City of	Construction of Concrete Walk—Regent St. (L.I. Petition)	1,290.00	B-2785-a
	Kingston, City of	Construction of Sheet Asphalt Pavement—North Macdonnell St. (L.I. Petition)	5,600.00	
		Additional cost	600.00	B-2785-b
	Kingston, City of	Construction of Concrete Sidewalk—Regent St. (L.I. Petition)	550.00	B-2883
	Kingston, City of	Construction of Concrete Walk—Durham St. (L.I. Petition)	148.00	B-3067
	Kingston, City of	Construction of Concrete Walk—College St. (L.I. Petition)	840.00	B-3087
(a)	Kingston, City of	Construction of Concrete Walk on Durham St. (Notice of Intention dated Sept. 28th, 1944)	704.00	B-3088
	Kingston, City of	Construction of pavement on Brock St. (L.I. Petition)	2,950.00	B-3129
	Kingston, City of	Construction of Tile Sewers—Carruthers and Napier Sts. (L.I. Petition)	4,800.00	B-3215
	Kingston, City of	Purchase of Tractor	3,000.00	B-3291
	Kingston, Township of	Addition to School—P.S.S. No. 8	6,000.00	B-2958
(c) & (i)	Kingston, Township of	Construction of new four-room School—S.S. No. 3	50,000.00	B-3074
	Kingsville, Town of	Corporation's share of cost of construction of West Jasperson Drain	564.00	B-2782-a
	Kingsville, Town of	Corporation's share of cost of construction of East Jasperson Drain	740.00	B-2782-b
	Kitchener, City of	Construction of Concrete Walks and Sanitary Sewer—Borden Ave., etc. (L.I. Petition)	3,631.00	B-2615-a-e
(a)	Kitchener, City of	Construction of Watermain and Sanitary Sewers — Chapel St., etc. (Notice of Intention, April 26th, 1944)	1,865.00	B-2615-f-g-h
	Kitchener, City of	Construction of Pavements, Concrete Walks, Curbs and Gutters—Walnut St., etc. (L.I. Petition)	22,486.40	B-2672
	Kitchener, City of	Construction of Pavements and Concrete Walks—Bingman St., etc. (L.I. Petition)	10,623.40	B-2893-a-e
	Kitchener, City of	Construction of Concrete Sidewalks, Watermain and Sanitary Sewers, etc.—Merner Ave., etc. (L.I. Petition)	2,933.41	B-3048-a-b-d-e-f
(i)	Leaside, Town of	Construction of Grading and Gravelling—Laird Drive (L.I. Petition)	5,100.00	B-2554

(a)	Leaside, Town of	Construction of Sewers and Watermains— Donald Drive, etc. (Notice of Intention, March 16th, 1944)	81,017.00	B-2573-a-b
	Leaside, Town of	Construction of Sewers—Laird Drive, etc.	46,410.00	B-2417-a
	Leaside, Town of	Construction of watermains—Laird Drive, etc.	11,891.20	B-2417-b
(c) & (i)	Leaside, Town of	Erection of Second Storey on Northlea Public School	60,000.00	B-2716
(a)	Leaside, Town of	Construction of Pavements—Sutherland Drive, etc. (Notice of Intention, July 22nd, 1944)	132,900.00	B-2901-e-k
(a)	Leaside, Town of	Construction of Sidewalks—Hanna Rd., etc. (Notice of Intention, August 1st, 1944)	25,216.61	B-2989-a
(a)	Leaside, Town of	Construction of Sidewalks—Sutherland Drive (Notice of Intention, August 1st, 1944)	15,505.00	B-2989-b
(a)	Leaside, Town of	Construction of Watermain—Commercial St. (Notice of Intention, October 11th, 1944)	5,500.00	B-3296
	Lochiel, Township of	Maintenance of the Stewart-Proulx Drain	3,025.00	B-2622
	Logan, Township of	Repair and improvement of Gaffney Drain and Branch	3,297.00	B-2888
	Logan, Township of	Repair and improvement of Waugh Drain and of the Robinson Drain	2,343.00	B-3079
	London, City of	Construction of Sanitary Sewer—Whetter Ave. (L.I. Petition)	1,096.00	B-2383
	London, City of	Construction of Curb and Gutter and Cement Walk—East St. George St. (L.I. Petition)	782.46	B-2597-a-b
	London, City of	Construction of Curb and Gutter, Cement Walk and Oil Macadam Roadway—Sherwood Ave. (L.I. Petition)	3,695.22	B-2683-b-c-d
	London, City of	Construction of Curb and Gutter—Madison Ave. (L.I. Petition)	1,423.30	B-2862-a
(a)	London, City of	Construction of Cement Curbs and Gutters— Dundas St., etc. (Notice of Intention, June 14th, 1944)	1,528.31	B-2862-b-c-d
	London, City of	Construction of Sanitary Sewer—Sherwood Ave. (L.I. Petition)	3,666.42	B-2683-a
	London, City of	Scarifying and Oiling—Colborne St.	4,404.84	B-2939
	London, City of	Construction of Cement Walk—East Adelaide St. (L.I. Petition)	745.33	B-3035
	London, City of	Construction of Sanitary Sewer—Wallace St. (L.I. Petition)	1,050.25	B-3272
	London, City of	Construction of Curb and Gutter—South Regent St. (L.I. Petition)	796.29	B-3243

	London, Township of	Construction of two-room Addition to Broughdale Public School (P.S.S. No. 28)	26,500.00	B-2915
(e)	Long Branch, Village of	Construction of a Watermain—Forty-second St. (L.I. Petition)	2,676.00	B-2387
(e)	Long Branch, Village of	Construction of Watermain—Thirty-seventh St. (L.I. Petition)	2,293.00	B-2671-b
	Maidstone, Township of	Repair of Second Concession Road Drain	2,326.16	B-2568-a
	Maidstone, Township of	Repair of the Malden Road Drain	6,404.30	B-2568-b
	Maidstone, Township of	Repair of the South Branch of Brown's Creek Drain	2,106.20	B-2864
	Maidstone, Township of	Repair of the North Rear Road Drain	3,235.98	B-2944
(c)	Maidstone, Township of	Purchase of Bus for transportation of pupils to and from High School (S.S. No. 7)	5,500.00	B-3055
	Maidstone, Township of	Repair of James McHugh Drain	652.70	B-3152
	Maidstone, Township of	Construction of Tile Drains	50,000.00	B-3244
	Martland, Township of	Corporation's share of cost of purchase of Fire Appliances for Police Village of Noelville	1,058.00	B-2825-a
	Maryborough, Township of	Construction of Crawford and Robb Municipal Drain	2,187.37	B-3066
(i)	Mattawa, Town of	Construction of additional Room to Public School	10,000.00	B-2988
	Mersea, Township of	Repair and improvement of the Strauss Land Company Drain	795.24	B-2415
	Mersea, Township of	Repair and improvement of West Part B & C Concession Road Drain	932.00	B-2502
	Mersea, Township of	Repairing, improving and changing from a Ditches and Watercourses to a Municipal Drain of the J. J. Waycock Drain	185.00	B-2512
	Mersea, Township of	Repair and improvement of Sylvester Wiper Drain	1,956.00	B-2741-a
	Mersea, Township of	Construction of Pelee Ave. Drain	900.00	B-2741-b
	Mersea, Township of	Repair and improvement of Fox Drain and Branch	1,385.00	B-2935
	Mersea, Township of	Construction of E. J. Stockwell Drain	948.00	B-3092
	Mersea, Township of	Construction of C. N. Anderson Drain	601.00	B-3178-a
	Mersea, Township of	Extension of the E. J. Stockwell Drain	2,051.00	B-2178-b
	Metcalfe, Township of	Improvement of Kelly Drain	565.00	B-2460-a
	Metcalfe, Township of	Repair and improvement of Davies Drain	1,240.00	B-2460-b
	Metcalfe, Township of	Repair and improvement of Woods Drain	1,162.00	B-2692
	Metcalfe, Township of	Repair and improvement of part of Walker-Marko Drain	2,650.00	B-2895-a

	Metcalfe, Township of	Repair and improvement of O'Neil Drain	1,993.00	B-2895-b
(c)	Metcalfe, Township of	Repair and improvement of O'Neil Drain Extension	2,288.00	B-3233
(c) & (h) & (i)	Midland, Town of	Retirement of unmatured debentures	160,000.00	B-2805
(h) & (i)	Mimico, Town of	Retirement of unmatured debentures	360,000.00	B-2394
(h) & (i)	Mimico, Town of	Retirement of unmatured debentures	335,000.00	B-2424
(h) & (i)	Mimico, Town of	Retirement of unmatured debentures	250,000.00	B-2793
(g)	Minto, Township of	Construction of Municipal Drain No. 26	3,167.96	B-2442
		Additional expenditure therefor	2,080.41	
	Minto, Township of	Repair and improvement of Minto Hospital No. 4	1,632.40	B-3001
	Minto, Township of	Repair and improvement of Municipal Drain No. 4	2,274.41	B-3033-a
	Minto, Township of	Construction of Township of Howick Municipal Drain No. 18	843.85	B-3033-b
	Moore, Township of	Repair of Scott Drain	1,365.00	B-2828
	Moore, Township of	Repair of east branch of Burton Creek Drain	534.00	B-3025
	Moore, Township of	Repair of Lomond Drain	887.32	B-3130-a
	Moore, Township of	Repair and improvement of Wray Drain	2,415.20	B-3130-b
(c)	Moore, Township of	Improvement of Lyndock St. Drain	329.00	B-3232-a
(c)	Moore, Township of	Construction of Froomfield Drain	645.00	B-3232-b
	Mornington, Township of	Construction of Main Meadows Drain	1,375.00	B-2538-a
	Mornington, Township of	Construction of O'Grady Drain	780.00	B-2538-b
	Mornington, Township of	Construction of Ranley Drain	963.85	B-2538-c
	Mornington, Township of	Repair of Patterson Drain	1,630.00	B-2598
	Mornington, Township of	Corporation's share of cost of repair of Whirl Creek Drain	930.00	B-2802
(c)	Mornington, Township of	Construction of Turnbull Drain	680.00	B-3274
	Mountain, Township of	Erection and equipment of School House—P.S.S. No. 11	3,000.00	B-3043
	Mosa, Township of	Repair of the Deacon Winship Drain	1,740.00	B-2886-a
	Mosa, Township of	Repair of Haggerty Drain	1,300.00	B-2886-b
	Mosa, Township of	Construction of the Marko Drain	510.00	B-3010
	Mountain, Township of	Improvement and Maintenance of Kerr's Ridge Drain	3,425.00	B-2871-a
	Mountain, Township of	Maintenance and repair of Mullen Drain	5,755.22	B-2871-b
	McKillop, Township of	Repair and improvement of McKillop-Hullett Boundary Drain	1,577.00	B-2906
(a)	McKim, Township of	Construction of Watermains and a Metering Chamber — Wessex St., etc. (Notice of Intention, October 19th, 1944)	5,835.00	B-3113-a-b

(i)	Neelon and Garson, United Townships of	Construction of one Class-room School for U.S.S. No. 2, Township of Capreol and U.S.S. No. 4, Townships of Neelson and Garson	4,500.00	B-2665
	Nelson, Township of	Construction of Watermain—Ghent Ave. (L.I. Petition)	6,000.00	B-2379
(a)	Nepean, Township of	Construction of certain Sewers and Watermains—Helen St., etc. (Notice of Intention, May 19th, 1944)	17,467.00	B-2701-a-d & B-2700-a-e
(f) & (c) & (i)	Niagara, Town of	Extentions and improvements to municipally-owned Hydro Electric System	12,000.00	B-2776
(h) & (i)	North Bay, City of	Retirement of unmatured debentures	135,000.00	B-3134
	North Grimsby, Township of	Construction of Watermain—No. 8 Highway (L.I. Petition)	19,145.38	B-2678
(g)	North Monaghan, Township of	Construction of Sewer—Brioux Ave. (L.I. Petition)	1,787.00	B-2819
		Additional expenditure	225.63	
(a)	North York, Township of	Construction of Pavement—Glencairn Ave. (Notice of Intention, April 5th, 1944)	34,000.00	B-2542
	North York, Township of	Construction of Watermains and Sanitary Sewers — Joicey Blvd. (L.I. Petition)	4,124.94	B-2613-a-b
	North York, Township of	Construction of Pavements and Concrete Sidewalk — Queenslea Ave., etc. (L.I. Petition)	14,838.36	B-2688-a-e
(c) & (i)	North York, Township of	Purchase of School Sites and addition to Baron Renfrew School	55,000.00	B-2738
	North York, Township of	Construction of Outfall Sewer on Haddington Ave. (Sewer Area No. 2)	1,200.00	B-2796
	North York, Township of	Construction of Watermain—Otter Crescent (L.I. Petition)	950.00	B-2851-a
	North York, Township of	Construction of Watermains—Joicey Blvd., etc. (L.I. Petition)	7,028.00	B-2875-a
	North York, Township of	Construction of Sanitary Sewers — Joicey Blvd., etc. (L.I. Petition)	7,262.50	B-2875-b
	North York, Township of	Construction of Pavements—Joicey Blvd., etc. (L.I. Petition)	12,225.00	B-2875-c
(e)	North York, Township of	Construction of Pavement—Fairfield Rd. (L.I. Petition)	3,750.00	B-3078-a
		Construction of Curb—Fairfield Ave. (L.I. Petition)	325.00	B-3078-b
	North York, Township of	Construction of Watermain—Bannockburn Ave. (L.I. Petition)	900.00	B-3099
	North York, Township of	Double surface treatment with prime coat of Tar—Brooke Ave. (L.I. Petition)	1,722.42	B-3118

	North York, Township of	Construction of Pavement—Glen Park Ave. W. (L.I. Petition)	10,900.25	B-3123-a
	North York, Township of	Construction of Pavement—Ridge Rd. (L.I. Petition)	3,168.00	B-3123-b
	North York, Township of	Construction of Sanitary Sewer — Yonge Blvd. (L.I. Petition)	1,620.00	B-3123-c
	North York, Township of	Construction of Watermains — Homewood Ave., etc. (L.I. Petition)	5,909.48	B-3258
	Orford, Township of	Repair of the Cornwall Drain	1,374.00	B-2736
	Orford, Township of	Repair and improvement of White Ash Creek Drain	3,702.00	B-2926
	Orford, Township of	Repair and improvement of Hornell Drain	843.00	B-3069-a
	Orford, Township of	Repair and improvement of Steele Drain	287.75	B-3069-b
	Orford, Township of	Repair and improvement of Childs Drain	795.00	B-3069-c
	Orford, Township of	Repair and improvement of Bostwick Drain	1,200.00	B-3069-d
(c)	Orford, Township of	Repair and improvement of Abray Drain	1,263.00	B-3200-a
(c)	Orford, Township of	Repair and improvement of McCallum Drain	1,183.00	B-3200-b
(c)	Orford, Township of	Repair and improvement of McTavish Drain	707.00	B-3200-c
(g)	Orillia, Town of	Additional expenditure for Sewer and Laterals on Colborne St. (original expenditure approved July 27th, 1943)	741.48	B-2033-a-b
(c)	Orillia, Town of	Construction and equipment of a two-room Addition at West Ward School	14,000.00	B-2739
	Orillia, Town of	Construction of Sanitary Sewers—John St., etc. (L.I. Petition)	29,269.33	B-2897-a-j
	Ottawa, City of	Construction of Sewers—Mutchmor Rd., etc. (Report No. 110-D) (L.I. Petition)	20,330.00	B-2388
(a)	Ottawa, City of	Opening of Mutchmor Rd. as a Local Improvement (Notice of Intention, Dec. 27th, 1943)	5,469.20	B-2409
	Ottawa, City of	Construction of Sewer—Main St. (L.I. Petition)	23,560.00	B-2484
(a)	Ottawa, City of	Construction of Sidewalks—McGillivray St., etc. (Notice of Intention, April 4th, 1944)	17,250.00	B-2596
(a)	Ottawa, City of	Construction of Sidewalks—Ruskin St. S., etc. (Notice of Intention, May 2nd, 1944)	15,725.00	B-2689
(j)	Ottawa, City of	Repaving the Track allowance of the Ottawa Electric Railway Co.	80,000.00	B-2765
	Ottawa, City of	Construction of Sidewalks—MacFarlane Ave., etc. (Reports 127-D and 128D) (L.I. Petition)	2,175.00	B-2770

(a)	Ottawa, City of	Opening of Chamberlain Ave. as a Local Improvement (Notice of Intention, June 8th, 1944)	5,800.00	B-2781
(a)	Ottawa, City of	Construction of Sidewalk—Laurentian Place (Report No. 129D) (Notice of Intention, June 22nd, 1944)	1,125.00	B-2846
	Ottawa, City of	Construction of Sidewalk— Caroline Ave. and Sewers—Beech St., etc. (L.I. Petition)	6,400.00	B-2847-a-b-c
(a)	Ottawa, City of	Construction of Sidewalks—Barrie Ave. E., etc. (Notice of Intention, July 18th, 1944)	4,275.00	B-2903-a-e
(a)	Ottawa, City of	Construction of Sidewalk— Clarendon Ave. (Report No. 138D) (Notice of Intention, Aug. 11th, 1944)	468.75	B-2949
(a)	Ottawa, City of	Construction of Sidewalks—Burnham Rd. N., etc. (Notice of Intention, Aug. 22nd, 1944)	6,675.00	B-3014
(a) & (e)	Owen Sound, City of	Construction of Sidewalks, Curbs and Gutters—2nd Ave. E. and 10th St. E. (Notice of Intention, Sept. 8th, 1943)	2,893.98	B-2180-a-e
(c)	Oxford-on-Rideau, Township of	Erection of new School Building—P.S.S. No. 11	4,000.00	B-2694
(c) & (i)	Parry Sound, Town of	Grant to Parry Sound General Hospital	20,000.00	B-2734
	Peterborough, City of	Construction of Sewer—Wolseley St. (L.I. Petition)	875.56	B-3248
	Peterborough, City of	Purchase of Pumping Engine	9,000.00	B-2455
	Penetanguishene, Town of	Erection and Equipment of new School Building	85,000.00	B-2646
	Peterborough, City of	Construction of Sanitary Sewer—Gilchrist St.	691.30	B-2676
	Peterborough, City of	Construction of Sidewalks—Wolfe St., etc. (L.I. Petition)	1,146.00	B-2792
	Petrolia, Town of	Construction of new Water Intake Crib, Intake Pipe and Suction Well	60,000.00	B-3007
	Plympton, Township of	Extension of Donald Drain	935.00	B-2943
	Plympton, Township of	Construction of Shea Drain	585.00	B-3018-a
	Plympton, Township of	Repair and improvement of part of Manning Drain and the Manning Drain Branch	1,315.00	B-3018-b
(g) & (c) & (i)	Port Arthur, City of	Amendment to Board's Order of July 8th, 1942—Additional expenditure for construction of Sewers (Works No. 2, 3, 5 and 9)	4,608.23	B-1131
(g) & (c) & (i)	Port Arthur, City of	Amendment to Board's Order of October 27th, 1942—Additional expenditure for Sidewalks—Machar Ave. and John St.	355.47	B-1487-b
(g) & (c) & (i)	Port Arthur, City of	Amendment to Board's Order of October 29th, 1942—Additional expenditure for Sanitary Sewer—Marion St.	279.87	B-1495

(g) & (c) & (i)	Port Arthur, City of	Amendment to Board's Order of December 11th, 1942—Additional expenditure for Plank Sidewalk—High St.	141.61	B-1550
(g) & (c) & (i)	Port Arthur, City of	Amendment to Board's Order of August 17th, 1943—Additional expenditure for construction of Sanitary Sewer—Grenville Ave.	237.13	B-2064-b
(g) & (c) & (i)	Port Arthur, City of	Amendment to Board's Order of August 17th, 1943—Additional expenditure for Sidewalk—Banning St.	884.11	B-2064-d
	Port Arthur, City of	Construction of Sewers, Sidewalks, Concrete Pavement and Curb and asphaltic Pavement and Concrete Curbs—Adams St., etc. (By-laws No. 2582, 2585, 2584 and 2583)	95,535.00	B-2788-a-b-c
	Port Arthur, City of	Construction and installation of House Sewer Connections during the year 1944	18,000.00	B-2788-d
	Port Colborne, Town of	Construction of Sanitary Sewers and Private Drain Laterals —Johnson St.	3,600.00	B-2567
(a)	Port Credit, Village of	Construction of Watermains—Woodlawn Ave., etc. (Notice of Intention, June 7th, 1944)	2,514.00	B-2818
(a)	Port Credit, Village of	Construction of Watermain—Wanita Rd. (Notice of Intention, Sept. 7th, 1944)	1,823.00	B-3217
(c) & (i)	Preston, Town of	Public School purposes	26,700.00	B-2933
(c) & (i)	Rodney, Village of	Installation of Waterworks System	111,000.00	B-2898
	Romney, Township of	Repair and improvement of Travis Drain	1,250.00	B-2649-a
	Romney, Township of	Repair and improvement of Gahan Drain East	1,524.00	B-2649-b
	Romney, Township of	Improvement and maintenance of Xury Robinson Drain	1,587.00	B-2860
	Romney, Township of	Repair of Coatsworth-Robinson Drain	1,810.00	B-3144
(c)	Romney, Township of	Improvement and maintenance of Liddle Drain	667.00	B-3256
	St. Catharines, City of	Construction of Sewer—Eden Drive (L.I. Petition)	1,130.00	B-867-b
	St. Catharines, City of	Construction of Incinerator	65,000.00	B-2381
(a) & (i)	St. Catharines, City of	Construction of Tile Sewer, Private Drain Connections, Pavement and Curbs and Concrete Curb—Geneva, Carlton and Division Sts. (Work 2(a), Notice of Intention, May 27th, 1943, Works 1-a-b, Notice of Intention, December 4th, 1943, and Works 3-a-b, Notice of Intention, December 4th, 1943)	8,427.00	B-2440 (1-a-b, 2-a & 3-a-b)
	St. Catharines, City of	Grant to Niagara Peninsula Sanitorium	10,000.00	B-2711
(a)	St. Catharines, City of	Construction of certain Local Improvement Works—Wiley St., etc. (Notice of Intention, June 17th, 1944)	49,188.00	B-2834

	St. Thomas, City of	Construction of Curbs, Gutters and driveways—Edward St (L.I. Petition)	520.00	B-2457
	Saltfleet, Township of	Construction of Tile Drains	30,000.00	B-2587
	Saltfleet, Township of	Construction of Watermains—Graigroyston Ave., etc. (L.I. Petition)	13,062.28	B-2881
	Sandwich South, Township of	Repair of Donovan Drain	859.00	B-2576-a
	Sandwich South, Township of	Repair of Malden Road Drain	3,563.16	B-2576-b
	Sandwich South, Township of	Repair of Twelfth Line and South Talbot Road Drain	2,186.00	B-2576-c
	Sandwich South, Township of	Repair and improvement of Donovan Drain	922.00	B-2829
	Sandwich South, Township of	Repair of Wolfe Drain	1,667.58	B-2917
	Sandwich South, Township of	Repair of Cahill Drain	2,339.00	B-3097
	Sandwich South, Township of	Construction of Moore Ward Drain and building access and highway Bridges along and over the said drain	6,082.00	B-3097-b
(g) & (i)	Sarnia, City of	Additional expenditure for erection of Addition to Devine St. School and Equipment therefor	50,000.00	B-2028
	Sarnia, City of	Construction of concrete Curb and Gutter—Cotterbury St. (L.I. Petition)	1,988.00	B-2645
	Sarnia, City of	Construction of combined concrete Curb and Gutter—Conrad St. (L.I. Petition)	3,139.50	B-2682
	Sarnia, City of	Construction of Curb and Gutter—Mackenzie St. (L.I. Petition)	375.00	B-2874
	Sarnia, City of	Construction of combined concrete Curb and Gutter—Cameron St. (L.I. Petition)	2,950.00	B-2902-a
	Sarnia, City of	Construction of concrete Curb and Gutter—Elgin St. (L.I. Petition)	2,519.50	B-2902-b
	Sarnia, City of	Construction of concrete Curb and Gutter—Maria St. (L.I. Petition)	3,071.25	B-2941
(a)	Sarnia, City of	Construction of combined Curb and Gutter—Proctor and Shepherd Streets (Notice of Intention, July 28th, 1944)	4,279.75	B-2942-a-b
(j)	Sarnia, City of	Opening of Cromwell St., etc.	17,675.00	B-2970
(c)	Sarnia, City of	Expenditure for Hospital purposes	7,500.00	B-3008
	Sarnia, City of	Construction of Curb and Gutter—Kathleen Avenue (L.I. Petition)	3,723.00	B-3015
(c)	Sarnia, City of	Erection of Comfort Station and Equipment and Furnishings	25,000.00	B-3269

	Sarnia, Township of	Repair and improvement of Bird Drain	700.00	B-2625
	Sarnia, Township of	Purchase of House and Lot and Repair and Furnishing same for Teacher's Residence, S.S. No. 7	2,500.00	B-2921
	Sarnia, Township of	Construction of Watermain—Lincoln Park Ave. (L.I. Petition)	1,131.10	B-2953-a
	Sarnia, Township of	Repair and improvement of Giffels Drain	2,755.00	B-3011
	Sarnia, Township of	Repair of Seward Drain	1,172.00	B-3112
	Sarnia, Township of	Construction of Watermain—Huron Blvd.	20,800.00	B-3126
	Sarnia, Township of	Repair of McNally Drain	945.00	B-3177
	Sarnia, Township of	Construction of Watermain Extension—Orchard Ave. (L.I. Petition)	1,667.06	B-3213
	Sarnia, Township of	Construction of Watermain—Whitmore Ave., etc. (L.I. Petition)	4,444.80	B-3261
	Scarborough, Township of	Widening of Kingston Rd. as a Local Improvement	17,504.17	B-39
(h) & (i)	Scarborough, Township of	Retirement of unmatured debentures	210,000.00	B-2533
	Scarborough, Township of	Construction of Sidewalk—Wardin Ave. (L.I. Petition)	3,303.50	B-2720
(i)	Scarborough, Township of	Construction of Watermain—Wardin Ave. (L.I. Petition)	138.00	B-2731
	Scarborough, Township of	Construction of Watermains and Lateral Sewers—Manderley Drive, etc. (L.I. Petition)	11,055.89	B-2986
	Seaforth, Town of	Purchase of new Weigh Scale	1,200.00	B-2951
(c)	Shuniah, Municipality of	Erection of Schoolhouse, Improvements to school property and purchase of Furniture, etc.	25,000.00	B-2892
(c) & (i)	Sioux Narrows, Improvement District of	Completion of School building	4,000.00	B-3006
	Sombra, Township of	Repair and improvement of West Otter Creek Drain	5,140.00	B-2406
	Sombra, Township of	Repair of Annett Drain	2,009.00	B-2495-a
	Sombra, Township of	Repair of McCallum Drain	1,229.00	B-2495-b
	Sombra, Township of	Repair and improvement of Burch Drain	868.00	B-2545
	Sombra, Township of	Repair and improvement of Pacific Drain	2,089.00	B-2830-a
	Sombra, Township of	Repair of Sterling Drain	703.00	B-2830-b
	Sombra, Township of	Repair and improvement of Anderson Drain	597.00	B-2889-a
	Sombra, Township of	Repair and improvement of Arnold No. 1 Drain	604.00	B-2889-b
	Sombra, Township of	Repair and improvement of Reid Drain	2,012.00	B-2889-c
	South Dorchester, Township of	Construction of Wellington Shively Drain	1,185.00	B-3070

(c)	Stamford, Township of	Erection of three-room Addition to Falls View Consolidated School	16,500.00	B-2839
	Stamford, Township of	Construction of Sewer—Barker St. (L.I. Petition) Watermain—Barker St. (L.I. Petition)	1,321.00 1,407.72	B-2936-a-b
	Stamford, Township of	Construction of Watermain—Virginia St. (L.I. Petition)	636.51	B-2971
	Stamford, Township of	Construction of Watermain—Woodbine St. (L.I. Petition)	7,791.90	B-2992
	Stamford, Township of	Erection and equipment of Building to be used as central heating plant at High School	10,000.00	B-3044
	Stamford, Township of	Purchase of Fire Engine with necessary appliances for Fire Area No. 2	14,000.00	B-3279
	Stephen, Township of	Repair of Ryan Drain	2,383.00	B-2475-a
	Stephen, Township of	Repair of Gainer Drain	1,915.00	B-2475-b
	Stephen, Township of	Construction of Khiva Drain	8,585.00	B-2876-a
	Stephen, Township of	Construction of Webb Drain	2,560.00	B-2876-b
	Stoney Creek, Village of	Construction of Watermain—First Ave. (L.I. Petition)	800.00	B-2972
	Sunnidale, Township of	Wasaga Beach Drain	3,032.00	B-2418
	Sudbury, City of	Construction of Sanitary Sewers—McNaughton St., etc. (L. I. Petition)	14,298.00	B-2708-a-b
	Sudbury, City of	Construction of Concrete Walks—Patterson St., etc. (L.I. Petition)	21,429.00	B-2709
	Sudbury, City of	Construction of Watermains—Whittaker St., etc. (L.I. Petition)	7,409.28	B-2710
	Sudbury, City of	Construction of certain Local Improvement works—Lane 1st west of Shaughnessy St., etc. (L.I. Petition)	6,234.72	B-2918-a-e
	Sudbury, City of	Construction of Sanitary Sewers and Watermains—Griffith St., etc. (L.I. Petition)	4,461.81	B-3131-a-d
	Sudbury, City of	Construction of Sanitary Sewer System and Pumping Station to serve Agnes St., etc. (L.I. Petition)	18,758.00	B-3149
(a)	Swansea, Village of	Purchase from City of Toronto of Watermain—Ellis Ave., and construction of Hydrants, etc. (Notice of Intention, October 21st, 1943)	11,500.00	B-2323
	Swansea, Village of	Construction of Asphaltic Pavement with Curb and Gutter —Olympus Ave. (L.I. Petition)	1,500.00	B-2547
	Swansea, Village of	Construction of Pavement—Harcroft Rd. (L.I. Petition)	7,700.00	B-2548
	Swansea, Village of	Construction of Storm Sewer—Willard Gardens	1,000.00	B-2769

Swansea, Village of	Construction of Grading, Watermain and Sanitary Sewer (with house connections)—Ellis Gardens (L.I. Petition)	4,485.00	B-2815-a-b-c
Swansea, Village of	Construction of Asphalt Pavement, etc.—Brule Gardens (L. I. Petition)	26,850.00	B-2880-a
Swansea, Village of	Construction of Asphalt Pavement, etc.—Brule Crescent (L. I. Petition)	13,000.00	B-2880-b
Swansea, Village of	Construction of Sanitary Sewer—north side of lane between Bloor St. and Larkin Ave.	2,050.00	B-2890-a
Swansea, Village of	Construction of Sanitary Sewer—Windermere Place with house connections (L.I. Petition)	1,180.00	B-2890-c
Swansea, Village of	Construction of Sanitary Sewer with house connections — east side Southport Rd. (L.I. Petition)	4,680.00	B-2937
Swansea, Village of	Construction of Sanitary Sewer—west side Grenadier Ravine Drive (L.I. Petition)	875.00	B-2981
Swansea, Village of	Reconstruction of gravel road with plank curb—Riverside Crescent (L.I. Petition)	3,425.00	B-3203
Thorold, Township of	Construction of Sidewalk—Davis St. (L.I. Petition)	1,705.24	B-2485
Thorold, Township of	Construction of Watermain—Clare Ave. (L.I. Petition)	1,586.08	B-2990
Tilbury East, Township of	Construction of Goulet Drain and Branch	1,578.00	B-2544
Tilbury East, Township of	Repair of upper portion of Hickey Drain	898.00	B-2636
Tilbury East, Township of	Repair of McGregor Drainage Works	910.00	B-2729-a
Tilbury East, Township of	Repair of Dauphin Drainage Works	1,966.00	B-2729-b
Tilbury East, Township of	Repair of Clark Drain	1,041.00	B-2729-c
Tilbury East, Township of	Repair and improvement of Carless Drain	2,971.70	B-2909-a
Tilbury East, Township of	Repair and improvement of Chalmers Drain No. 2	1,073.31	B-2909-b
Tilbury East, Township of	Construction of Reaume Peltier Protective Banks	1,468.00	B-2909-c
Tilbury East, Township of	Expenditure to aid in construction of Tile, Stone or Timber Drains	200,000.00	B-2955
Tilbury North, Township of	Repair and improvement of the 18-19 Sideroad Drain	295.00	B-1510
Tilbury North, Township of	Repair and improvement of North Townline Drain	2,053.93	B-2726-a
Tilbury North, Township of	Repair and improvement of Rosalie Robert Drain	920.00	B-2726-b
Tilbury North, Township of	Cleaning out, deepening and improving Levasseur Drain	931.00	B-2817
Tilbury North, Township of	Improvement of Phaneuf Drain	986.00	B-3122-a
Tilbury North, Township of	Improvement of Holland Drain	1,376.00	B-3122-b
Tilbury North, Township of	Construction of Drainage Protection Bank along the		

		Thames River	1,951.00	B-3185
(a) & (e)	Timmins, Town of	Construction of Sanitary Sewers—Hart St., etc. (Notice of Intention, Sept. 21st, 1944)	15,200.00	B-3207
	Tiny, Township of	Construction of Addition to Public School No. 6	3,000.00	B-2863
	Toronto, City of	Construction of Pavements—Strathgowan and Mulock Aves. and Curbing—Mulock Ave. (L.I. Petition)	10,127.00	B-2392
(b)	Toronto, City of	Construction of certain Local Improvement Works—Pavement—Banff Road, etc.	98,446.00	B-2459 & B-2459-a
	Toronto, City of	Construction of Watermain—Maybank Ave.	1,776.00	B-2462
(j)	Toronto, City of	Rehabilitation of south building of Riverdale Isolation Hospital	82,030.00	B-2494
	Toronto, City of	Construction of Pavement—Mount Pleasant Rd. (L.I. Petition)	76,766.00	B-2606-1
	Toronto, City of	Construction of Pavement—Elwood Blvd. and Sidewalks—Woburn Ave.	26,152.00	B-2606
	Toronto, City of	Construction of Pavement—Cleveland Ave.	13,126.00	B-2623
	Toronto, City of	Construction of Sidewalk—Sheldrake Blvd.	499.00	B-2624
(b)	Toronto, City of	Construction of Pavements—Folkes St., etc. and Sewer—Hammond Place	37,377.00	B-2657
	Toronto, City of	Construction of Sidewalk—St. Hilda's Ave.	348.00	B-2697
(j)	Toronto, City of	Building Grant to Runnymede Hospital	130,171.00	B-2702
	Toronto, City of	Construction of Sidewalk—Forman Ave.	559.00	B-2763
	Toronto, City of	Construction of Pavements — Mowat Ave. and Montclair Ave. and Sidewalk—Maclennan Ave.	40,037.00	B-2833, 1-4
	Toronto, City of	Construction of Sidewalk—Hamlock St.	614.00	B-2841
	Toronto, City of	Construction of Pavement—Booth Ave.	42,352.00	B-2916
	Toronto, City of	Construction of Pavement— Ronan Ave. and Sidewalks — Avenue Rd. and Rathnally Ave. and diversion of Maybank Ave.	14,060.00	B-2925, 1-4
(j)	Toronto, City of	Building Grant to Infants' Homes Limited	10,000.00	B-3019
(j)	Toronto, City of	Further building Grant to Wellesley Hospital	150,000.00	B-3020
(j)	Toronto, City of	Construction of Sewer—St. Alban's St.	14,350.00	B-3021
(k)	Toronto, City of	Certain expenditures not provided for in estimates—Assessment Department, etc.	102,247.00	B-3027
(k)	Toronto, City of	Certain expenditures not provided for in estimates—Sundries,		

		Toronto Family Court, etc.	23,455.00	B-3150
	Toronto, City of	Construction of Revenue Watermain—Carus Ave.	450.00	B-3169
(k)	Toronto, City of	Expenditures not provided for in estimates— Repairs to Dock at Hanlan's Point, etc.	14,600.00	B-3204
	Toronto, City of	Construction of Sewer and Watermain—Hertle Ave.	8,035.00	B-3212, 1-2
(k)	Toronto, City of	Expenditures not provided for in estimates— Firemen's, Widows' and Orphans' Death Benefits, etc.	54,027.00	B-3229
(k)	Toronto, City of	Expenditures not provided for in estimates—Veterans' Clubhouses (taxes), etc.	118,939.00	B-3247
(k)	Toronto, City of	Expenditures not provided for in estimates—Works Department, etc.	54,958.00	B-3284
(k)	Toronto, City of	Expenditures not provided for in estimates—Grant to Society for Crippled Civilians, etc.	119,650.00	B-3306
(a)	Toronto, Township of	Construction of Watermains—First Street, etc. (Notice of Intention, Feb. 10th, 1944)	6,456.96	B-2493
	Trafalgar, Township of	Construction of Watermains—on Eighth Line (L.I. Petition)	20,800.00	B-2980-a-b
	Trafalgar, Township of	Construction of Watermain — Queen Elizabeth Highways (L.I. Petition)	6,500.00	B-3068
(f) & (i)	Wallaceburg, Town of	Extensions to Waterworks System	180,000.00	B-2458
	Waterloo, Township of	Construction of Tutus Kolb Drain	4,276.97	B-2375
(c)	Waters, Township of	Purchase of site and erection of School House and Equipment therefor	3,600.00	B-3208
	Welland, City of	Paving of Hellems Ave.	12,934.30	B-1311
(m)	Welland, City of	Construction of Arena as unit of the Welland-Crowland Health and Recreational Centre	50,000.00	B-2641
(a)	Welland, City of	Construction of Pavement — Elm St. (Notice of Intention, June 5th, 1944)	49,337.00	B-2975
	West Gwillimbury, Township of	Repair of Holland Marsh Drainage Works	29,600.00	B-2374
	West Luther, Township of	Improvement of a portion of Municipal Drain No. 28	2,488.60	B-2932
(a)	Westminster, Township of	Construction of Sanitary Sewer — Holborne St. (Notice of Intention, Feb. 17th, 1944)	518.00	B-2377
	Westminster, Township of	Construction of Elliott-Laidlaw Drain	4,300.00	B-2378
	Westminster, Township of	Construction of Sidewalk—Lambeth Ave. (L.I. Petition)	1,700.00	B-2894

	Westminster, Township of	Construction of Watermains—Paddington Ave. and Tecumseh Ave. (L.I. Petition)	2,675.00	B-3012
(c)	West Nissouri, Township of	Erection of Public School—P.S.S. No. 1	5,500.00	B-3167
(a)	Weston, Town of	Construction of Sanitary Sewer—Ellis Ave. (Notice of Intention, Nov. 11th, 1944)	3,950.00	B-3263
	West Williams, Township of	Construction of Davidson Drain	1,867.00	B-2453
	West Zorra, Township of	Repair of "W. R. Munro Drain"	1,351.40	B-2372
(c) & (i)	Widdifield, Township of	Addition to Public School—O'Brien St.	7,000.00	B-2809
	Winchester, Township of	Improvement, deepening and maintenance of McLean Drain	3,888.91	B-2421
	Woodstock, City of	Construction of Pavement—Fyfe Ave. and Sanitary Sewers —Cedar St. and Main St. (L.I. Petition)	3,627.00	B-3003-a-b-c
	Woodstock, City of	Construction of Sanitary Sewer—Finkle St. (L.I. Petition)	200.00	B-3198
(a) & (e)	York, Township of	Construction of Service Sewers—Cameron Ave. (Notice of Intention, June 16th, 1943)	4,436.00	B-1987-a
(h) & (i)	York, Township of	Retirement of unmatured debentures	1,500,000.00	B-2395
(a)	York, Township of	Construction of Sidewalks—Gilbert Ave., etc. and Curbing and Gutter—Winnett Ave. (Notice of Intention, May 5th, 1944)	12,201.00	B-2684-a-i
(h) & (e) & (i)	York, Township of	Retirement of unmatured debentures	8,750,000.00	B-2797
(a)	York, Township of	Construction of combined Storm and Sanitary Sewer — Haverson Blvd. and Blackthorn Ave. (Notice of Intention, Sept. 2nd, 1944)	3,365.00	B-3017
	Zone, Township of	Repair of Gordon Hodge Drain	559.00	B-3286-a
	Zone, Township of	Repair of Brewer Drain	578.00	B-3286-b

VALIDATION OF DEBENTURE BY-LAWS

(Section 64 of Part IV of "The Ontario Municipal Board Act")
(Capital Expenditure Approved prior to 1944)

Municipality	By-law No.	Purpose	Amount	Procedure File
Barton, Township of	1903	Certain Local Improvement Works (and By-laws Nos. 1901, 1894, 1898 and 1893 thereby consolidated)	10,868.87	B-3071
Cache Bay, Town of (Roman Catholic Separate School S.S. No. 1)	9	Purchase of site and erection and equipping a School House	15,000.00	B-2806
Fort William, City of	3893	Certain Local Improvement Works (under By-laws Nos. 3890, 3891 and 3892)	26,604.00	B-1858-a-b-c
Galt, City of	3486	City's share of expenditures incurred by Grand River Conservation Commission	55,000.00	B-2315
Grantham, Township of	809	Construction of Orchard Park Sewer (as amended by By-law No. 813)	63,174.35	B-1253
Kingston, City of	194	Water Supply (as amended by By-laws Nos. 294 and 302)	202,500.00	A-8714-a
Kingston, City of	139	Alterations and extensions to Waterworks Pumping Station (as amended by By-law No. 303)	30,000.00	A-9814
Kingston, City of	285	Purchase of aerial ladder fire truck	20,000.00	B-2138
Kitchener, City of	2863	Certain Local Improvement Works	5,097.14	B-2491
Leaside, Town of	871	Certain Local Improvement Works	15,838.35	B-2717
Leaside, Town of	874	Owner's share of cost of certain Local Improvement Works	13,339.81	B-2800
Neebing, Municipality of	615	Construction and equipment of Public S.S. No. 1	8,000.00	B-2290
Oakland, Township of	552	Erection and equipment of School Building S.S. No. 2—additional amount	3,500.00	B-1564
Ottawa, City of	9281			
	9282			
	9283	Local Improvement Works	54,200.00	B-3072
Port Arthur, City of	2586	Plank Sidewalk—High St.	1,011.61	B-3161
Port Arthur, City of	2596	Certain Local Improvement Works (and By-laws Nos. 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594 and 2595 thereby consolidated)	32,795.86	B-3162
Port Arthur, City of	2597	House Sewer connections—1943	13,274.48	B-3163

Port Arthur, City of	2601	Certain Local Improvement Works (and By-laws Nos. 2598, 2599 and 2600 thereby consolidated)	9,439.58	B-3164
Rockcliffe Park, Village of	44-1	Construction of sewer—Greene Ave.	1,500.00	B-2266
St. Catharines, City of	4892	Certain Local Improvement Works (as amended by By-law 4904)	32,067.50	B-2824
St. Catharines, City of	1261	Construction of watermains—Adeline and Glennie Sts.	4,033.80	B-391
Saltfleet, Township of	1300	Addition to School House, S.S. No. 2	9,642.00	B-2095
Saltfleet, Township of	1296	Addition to School House, S.S. No. 5	17,267.19	B-2068
Sandwich South, Township of (as amended by 926)	918	Certain drainage works (and By-laws Nos. 877, 888, 899, 900, 901, 903, 915 and 916 thereby consolidated)	16,727.62	B-2964
Sarnia, City of, Board of Trustees of Roman Catholic Separate Schools	4	School purposes	150,000.00	B-2585
Scarborough, Township of	3234	Construction of certain works (and Consolidating By-laws Nos. 3234, 3095, 3097 and 3190 as amended respectively by By-laws Nos. 3227, 3228, 3229 and 3226)	69,320.32	B-2731

MISCELLANEOUS

AMALGAMATION OF TOWNSHIPS

(Section 23 of "The Municipal Act"),
(As Re-enacted by O.S. 1939, C.30, s. (2))

Municipality		Procedure File
Minden, Township of	Amalgamation of Townships of Anson and Hindon and Minden	B-1670

ANNEXATIONS

Section 20 of "The Municipal Act"

Municipality		Procedure File
Burlington, Town of	Annexation to of certain lands in Township of Nelson	B-2515
Galt, City of	Annexation to of part of sub-division Lot No. 1, East of Grand River in 10th Concession, Township of North Dumfries, County of Waterloo (32 acres)	B-2385
Peterborough, City of	Annexation to of part of Township of North Monaghan	B-2423
Wallaceburg, Town of	Annexation to of part of Township of Chatham (Heinz Parcel)	B-2660
Wallaceburg, Town of	Annexation to of part of Township of Chatham (Wartime Housing Parcel)	B-2660
Wallaceburg, Town of	Annexation to of part of Township of Chatham (West Forham Street Area) and also approval of agreement regarding adjustment of assets and liabilities between the said Corporations	B-2660

Section 17 of "The Municipal Act"

Chamberlain, Township of	Annexation to of part of Unorganized Township of Pacaud, being the south half of Concession No. 1	B-2488
Chamberlain, Township of	Annexation to of part of Unorganized Township of Marter, being Lot 12, Concession No. 1	B-2887

Section 23, subsection 8, Clause (e) of "The Municipal Act" as amended in 1939

Peterborough, City of	Granting full election and franchise privileges to the Electors of the annexed districts of North Monaghan Township	B-2423

ARBITRATIONS

"The Niagara Parks Act" (R.S.O. 1937, C.93) and
"The Public Works Act" (R.S.O. 1937, C.54)

Clayton W. Dean and The Niagara Parks Commission	Claim for compensation for damages arising out of the expropriation by the Niagara Parks Commission of part Lot 22, Township of Niagara	B-2637

ASSESSMENT APPEALS

Chartered Trust & Executor Company and City of Toronto	B-2199
Gordon Mackay & Company, Ltd., and City of Toronto	B-2247
Passchendale Buildings, Ltd., and City of Toronto	B-2326
City of Sault Ste. Marie and the Algoma Steel Corporation, Ltd.	B-2434

ASSESSMENTS—FIXED

(Section 405 of "The Municipal Act" as Re-enacted)

Municipality	By-law No.		Procedure File
Cobourg, Town of	.....	Cobourg Lumber Co. Ltd.	B-3195
Matilda, Township of	550	Caldwell Linen Mills, Ltd.	B-3140
Morrisburg, Village of	.....	Property of George E. Beavers	B-3176
Owen Sound, City of	1145	North Grey Cheese Co-operative Co. Ltd.	B-3224
Owen Sound, City of	1151	Noma Electric Company of Canada, Ltd.	B-3254
Prescott, Town of	.....	Canadian Paper Can and Tube Company, Ltd.	B-2754
Renfrew, Town of	.....	Renfrew Machinery Company, Ltd.	B-2787
Wallaceburg, Town of	1524	National Pressure Cooker Company of Canada, Ltd.	B-3259

BRIDGES—RELIEF FROM RE-BUILDING

(Section 480, Subsection (9) of "The Municipal Act")

Municipality		Procedure File
Lanark, Township of	"The Floating Bridge" over the narrows joining Clayton and Taylor Lakes on the XII Concession Line of the said Township	B-2430

BY-LAWS

(Approved under Section 59(c) of "The Ontario Municipal Board Act" (R.S.O. 1937, Chapter 60)).

Municipality	By-law No.	Purpose	Procedure File
Bruce, County of	75	Defining the limits of the Village of Lucknow	B-1990

CHANGE OF RATE OF INTEREST ON DEBENTURES

(Section 310 of "The Municipal Act")

Municipality	Debenture By-law No.	Amending By-law No.	Purpose	Rate	Amount	Procedure File
Kingston, City of	165	306	Sewer-Ellerbeck St. and King St.	3¾% to 3%	$4,000.00	B-491
Scarborough, Township of	3081		Sewage Disposal Works	3½% to 3%	49,905.36	B-767
	3095		Sewers	3½% to 3%	9,529.36	B-271-b & A-8983
	3097		Watermains	3½% to 3%	9,367.13	B-271-a & A-8983
	3190		Widening of Kingston Road	3½% to 3%	17,504.17	B-39
Sudbury, City of	2310	2429	School—Wembley Drive	3% to 2¾%	95,000.00	B-1741

DETACHMENT OF FARM LANDS

(Section 21 of "The Municipal Act")

Applicants		Procedure File
M. V. Miller et al of Township of Minto and R. G. Bridge of Township of Wallace	Approval of detachment of lands from Town of Palmerston and annexation thereof to respective Townships in which they were formerly situated	B-2185

DISPENSATION OF VOTE OF ELECTORS

(Section 69 of "The Ontario Municipal Board Act")

Municipality		Procedure File
North York, Township of	Authority to dispense with vote of electors in respect to proposed By-law No. 3599—creation of transportation area within the Township	B-2496

EXTENSION OF TIME TO PASS DEBENTURE BY-LAWS

(Section 297, Subsection (5) of "The Municipal Act")

Municipality	By-law No.	Purpose	Amount	Procedure File
Parry Sound, Town of	865	Grant to Parry Sound General Hospital	20,000.00	B-2734
Peterborough, City of	4401	Grant to Peterborough Memorial Community Centre	75,000.00	B-3265
Peterborough, City of	4403	Peterborough General Civic Hospital and Nurses Residence	600,000.00	B-3266
St. Catharines, City of	4889	Construction of Incinerator	65,000.00	B-2381
Wingham, Town of	1146, 1945	Grant to Wingham General Hospital	15,000.00	B-2808

FUEL—BY-LAWS FOR BUYING, ETC.

(Section 405 (38) of "The Municipal Act")

Municipality	By-law No.	Procedure File
Hawkesbury, Town of	656	B-2433
Owen Sound, City of	1123	B-2404
Renfrew, Town of	1493	B-2369
Sturgeon Falls, Town of	814 (1943)	B-2300
Teck, Township of	1077	B-2300-a

HIGHWAYS—CLOSING OF BY DEPARTMENT OF

(Section 79a of "The Highway Improvement Act")

Municipality		Procedure File
Scarborough, Township of	Road allowance between Lot 1, Con. 1 and Lot 1, Con. 2 Road allowance between Lots 2 and 3, Con. 1 Cedarview Drive, Registered Plan 2732 Road allowance between Lots 4 and 5, Con. 1 Where crossed by new divided Highway	B-2286

HIGHWAYS—NARROW

(Section 502 (2) of "The Municipal Act")

Municipality		Procedure File
Huron, Township of	Establishment of highway across Lots 41, 42, 43 and 44, Concession "A" of Lake Range to give access to cottages in the Bruce Beach Subdivision	B-2940
Walpole, Township of	Establishment of highway over part of Lot 19 in the First Concession of the Township	B-2574
	(also approved under Section 16 of "The Planning and Development Act")	
West Gwillimbury, Township of	Establishment of highway across Lots 14 and 15, Con. IV, Reg. Plan 855 and across Lot 14, Con. IV and Lot 15, Con. V Reg. Plan 827 for County of Simcoe (Holland Marsh Area)	B-3030

IMPROVEMENT DISTRICTS—ERECTION OF

(Section 44e of "The Municipal Act" as enacted by O.S. 1943, C.16, S.1 and Section 44a, Subsection (3) as enacted by O.S. 1944, C.39, S.5)

District Erected	Composed of	Procedure File
Kingham	Unorganized Townships of Black, Melba and the north half of Con. 4, and all of Con. 5 and Con. 6 of the unorganized Township of Benoit in District of Temiskaming and all of the Township of Cook in the District of Cochrane	B-2927

Kingsford	Township School Area of Township of Kingsford	B-2380
McGeorge and Willingdon	Unorganized Townships of McGeorge and Willingdon	B-2408
Cameron	Township of Cameron and Township School Area	B-2384

INCREASED BORROWINGS BY MUNICIPALITIES

(Section 339 (2) of "The Municipal Act")

Municipality	Amount	Procedure File
Wellington, County of	100%	B-3096

LEGISLATION SPECIAL

Municipality		Procedure File
Grand River Conservation Commission	Approval of certain salaries, expenses or allowances to be paid to the officers and members of the Grand River Conservation Commission—amendment to Board's Order of June 19th, 1939, changing mileage allowances from 5c to 7c per mile ("The Grand River Conservation Act")	A-8226
Toronto, City of	Determination of the portion of cost of construction of temporary pavement on Eglinton Ave. East to be paid by the Township of North York ("The City of Toronto Act, 1943" Section 5)	B-2203
Toronto and Suburban Separate School Board	Approval of exemption from the operation of Act of the Village of Forest Hill ("The Toronto and Suburban Separate School Board Act, 1941")	B-99

LICENSE FEE

(Sections 420 (11) and 423(3) of "The Municipal Act")

Municipality		Procedure File
Brockville, Town of	Annual fee of 25c for bicycle	B-1923
Hamilton, City of	Annual fee of 40c for bicycle	B-3268
Prescott, Town of	Annual fee of 50c for bicycle	B-2478

LOCAL IMPROVEMENTS—PART ONLY OF WORK

(Section 18 of "The Local Improvement Act")

Municipality	Amending By-law	Original By-law	Procedure File
Kingston, City of	305	206	B-718-a
Ottawa, City of	9452	9183	B-1101-b

LOCAL IMPROVEMENTS—REDUCTION OF SPECIAL RATE FOR

(Sections 32 (h) and 64 (b) of "The Department of Municipal Affairs Act" as enacted by O.S. 1942, C.9, S.3)

Municipality		Procedure File
North York, Township of	Approval of By-law 3617, cancelling the annual local improvement frontage charges for the widening of Yonge Street	B-2569
North York, Township of	Approval of By-law No. 3618, reducing the special local improvement rate levied for the construction of the Bayview Bridge upon a special Bayview Bridge Area	B-2570

"THE ONTARIO MUNICIPAL BOARD ACT"

(Sections 106 and 107 as re-enacted by O.S. 1939, S.26, s.s.(3))

Approval of Tariff of Fees re retirement of unmatured debentures	B-2402
Approval of Tariff of Fees re cessation of further Sinking Fund levies	B-2492

PLANS (SUBDIVISION), APPROVAL OF

("The Planning and Development Act")

Applicant	Description	Procedure File
Glen Stewart Properties Ltd. and Amedeo Longo	Parts of Block Z and parts of Block Y, Plan M-315, Office of Land Titles, Toronto, and part of Lot 163, and Lot 164, Plan M-467—Plan approved after hearing before Board subject to certain conditions laid down by City of Toronto	B-3146

"THE PLANNING AND DEVELOPMENT ACT", "THE LAND TITLES ACT", AND "THE REGISTRY ACT"—PLANS OF LAND SUBDIVISIONS

Owner	Description	Procedure File
Adanac Realty, Limited	Part Lot 17, Con. II, Northern Division, fronting the Lake, Township Etobicoke, County of York	B-2481
Ames Estate	See "Glen Stewart Properties, Ltd."	
Ala, Eino	Part Lot 18, Reg. Plan 745, Part Lot 14, Con. II, Township of Nipigon, Dist. Thunder Bay	B-3240
Brugeman, (Dr.) Marshall O.	Part Lot 23, B, Weber's Survey, and Part Lot 20, G.C.T. Township of Waterloo, County of Waterloo	B-2551
Bowers, Jas.	Part Lot 37, Concession V, Township Nottawasaga, County of Simcoe	B-2618
Brampton Housing Commission, et al	(Re-arrangement) Lots 38, 39, 40, 41, 42, 43, 79 and 80, Reg. Plan No. A-12, Town of Brampton, County of Peel	B-2658
Blacquier, E. J. Estate of	Part Mining Location 3, Herricks' Survey, (except portions described as Instruments No. S. 5523 and 6821), Township of McIntyre, District of Thunder Bay	B-2706
Beverley Hills, Ltd.	Part Reg. Plan 2044 (York) Township of North York, County of York	B-2780
Benner, A. R. & Roy M. Shirk	Part Lot 10, Concession I, Township of Humberstone, County of Welland	B-3100
Brantford, City of	Part Lot C.W.S. Brant St., City of Brantford (according to map prepared by P. J. Ure, 1892)	B-3298
Cooper, Gordon A.	Part Lot 25, Concession III, N.R. Township of Neebing, District of Thunder Bay	B-2391
Cooper, Benjamin, et al	Part Lot 8, Concession III, Township of North York, County of York	B-2532
Columbrian Rope Co.	Part Lot 18, Concession V, Township Grantham (now in City of St. Catharines) ("George Park Extension")	B-2588
Crosthwaite, H. F.	Part Lot 3, Concession III, Township of Barton, County of Wentworth (now in City of Hamilton)	B-2664
Conklin, W. J. and R. M. Lee	Re subdivision Lots 202, 203, 204, 205 Reg. Plan 110, Lots 9, 10, Reg. Plan 376, Lots 9, 10, 11, 12, 13, 14, Reg. Plan 509, Township Brantford, County of Brant	B-2767
Carr, Wm. S. and James B.	Part Lots 13, 14, Concession B, Township of Medora, Town of Bala	B-2777
Carleton Realty Co. Ltd.	Part Blocks I and J, Reg. Plan No. 186, Township Nepean, County of Carleton	B-2993
Clark, Hastie & James	Part Lot 4, Concession II, Township of North Gwillimbury, County of York	B-3214
Chambers, Dr. H. W. et al	(Re-subdivision) Lots 87-95, 144-148, 150-154, Parts Lots 96, 143, 149 and 155, all J. Harris' Lot and Part Leaming St. (Major Leonard's Plan) and Part original unopened road allowance between Lots 125 and 131, Township of Stamford, County of Welland	B-3270
Edgewood Securities Ltd.	Part South ½ of Lot 19, Concession I west of Yonge St., Township of North York, County of York	B-2670 & B-2674

Eddy, Morton	Part of Smith-Kerby Tract, Township of Brantford, County of Brant	B-3046
Filman, Geo. D.	Part Lots 4, 5, 6, and 7, B. F. Concession, also parcel "A" Sunny Plains Survey, Township of E. Flamboro, County of Wentworth	B-2732
Faris, M. N.	Part of Stewart & Ruggles Tract—Township of Brantford, County of Brant	B-2946
Florida Trust	Part Lot 27, Concession II, Township of Gloucester, County of Carleton	B-3276
Gladman, Julia	Part Lot 22, Concession III, Township of Grantham, County of Lincoln	B-2490
Gristenthwaite, Wm. H.	Part Lot 21, Concession II, Township of Barton (now in City of Hamilton)	B-2643
Gage, Geo. C., Louisa and Ethel I. and John G. Waller	Part Lots 142, Concession III, Township of Barton, County of Wentworth	B-2777
Gallie, Wm.	Parts Lots 43 and 44, Lake Front Concession, Township of Plympton, County of Lambton	B-2786
Glen Stewart Properties Ltd. et al	Parts Block Z and Parts Block Y, Plan 315, Land Titles Office, Toronto	B-3146
Highland Creek, Ltd.	Lots 622 to 653 (inclusive) (Eastview and Part Westview) Reg. Plan 2546, Township of Scarborough, County of York	B-2414
Hardman, W. T. et al	Part Reg. Plans 31, 397 and 515, Township of Brantford, County of Brant	B-2252
Hastings, H. H. H. Hutton, Lorne M.	See "Toronto and Big Creek Shooting Co. Ltd. Lots 45 and 46, Concession II, Township of Ancaster, County of Wentworth	B-2695
Heiber, Fanny	Part Lot 63, Reg. Plan 197 (York), City of Toronto	B-3035
Hazeldean Farm Co. Ltd.	Pts. Lots 8, 9 and 10, Concession A (O.F.) and Part Lot 10, Concession I (O.F.), Township of Nepean, County of Carleton	B-3095
Hendrie & Co. Ltd.	Reg. Plan 259E and Part Reg. Plan 146, City of Toronto	B-3246
Inspector of Legal Offices	Part Lot 23, Concession XII, Township of Collingwood, County of Grey (being part of Village of Heathcote)	B-2553
Jones, Thos. Henry et al	Part Lot 11, Concession I, Meridian Concession, Township of Etobicoke, County of York	B-2497
Jackson, Harry L. B.	Part Lots "E" and "F", Concession 6, Township of Sombra, County of Lambton	B-2920
Kennedy, Ross	Part Lot 34, Concession A, Township of Scarborough, County of York (Hunt Club Property)	B-2503
Kirkup, Roy S.	Lot 4, Concession B, Township of Paipoonge, District of Thunder Bay	B-2559
Kriminsky, Alex et al	Part Lot 16, Concession V, Township of Grantham (now in City of St. Catharines) ("McCalla Gardens")	B-2604
Knowles, Gladys et al	Part s. ½ Lot 19, Concession I, west of Yonge St., Township of North York, County of York	B-2674
Knowles, Gladys et al	Part Township Lot 19, Concession I west of Yonge St., Township of North York, County of York	B-2904

Knudsen, Gunner	Part Lot 15, Reg. Plan 435 (York), Township of East York, County of York	B-3051
Knowles, Gladys et al	Part Lot (Township) 19, Concession I, west of Yonge St., Township of North York, County of York	B-3052
Leamington, Town of	Part Lot 5, Concession II (formerly Township of Mersea) now in Town of Leamington, County of Essex	B-2407
Lands & Forests, (Ont.) Dept. of (Surveys Branch)	Lots 1-13 (both inclusive) on West Government Lake, Township of Lessard, District of Algoma	B-2468-a
Lands & Forests, (Ont.) Dept. of (Surveys Branch)	Lots 1 to 16 (both inclusive) on Cree Lake, Township of Haig, District of Algoma	B-2468-b
Lands & Forests, (Ont.) Dept. of (Surveys Branch)	Part Block B., Plan 68, at Hornepayne, Ont., Township of Wickstead, District of Algoma	B-2740-a
Lands & Forests, (Ont.) Dept. of (Surveys Branch)	Summer Resort Lots on East Government Lake in Lot 27, Concession II and III and Lot 28, Concession II, Township of Wickstead, District of Algoma	B-2740-b
Lands & Forests, (Ont.) Dept. of (Surveys Branch)	Surface rights only, of parts Mining Claims T.B. 12025 and 10878 (parcel 7032 T.B.F.) and parts Mining Claim T.B. 10865 (parcel 37 Geraldton Freehold) Town of Geraldton, District of Thunder Bay	B-2743
Lee, R. M. and Conklin, W. J.	Subdivision Lots 202, 203, 204 and 205 Reg. Plan 110, Lots 9 and 10, Reg. Plan 376, Lots 9, 10, 11, 12, 13, and 14, Reg. Plan 509, all in Township of Brantford, County of Brant	B-2767
Leamington Golf and Country Club Ltd.	Part first part of W. ½ Lot 10, B. F. Concession, Township of Mersea	B-2853
Legal Offices, Inspector of	Part Lot 24, Concession VI, Township of St. Vincent, County of Grey	B-3024
Legal Offices, Inspector of	Part Lot 25, Concession VI, Township of St. Vincent, County of Grey	B-3024
Lafrance, J. A.	Part Lot 25, Concession I, Township of Nepean, County of Carleton	B-3264
Mitchell, Henry G.	Part Lot 16, Concession IX, Lot 1, Reg. Plan 175, Township of Whitchurch, County of York	B-2673
MacKillop, O. M. and Osmond L. Wright	Part Plan 473, Village of Richmond Hill, County of York	B-2978
Mann, Allan Braden	Part Lot 13, Concession VIII and Part Lot 4, Block "A", Reg. Plan 250, and Part private lane being Part Lot 12, Concession VIII and Part road allowance between Lots 12 and 13, Concession VIII, Township of Smith, County of Peterborough	B-2974
Mulhern, John	Part Lot 98, Township of Stamford, County of Welland	B-3181
McIntyre, Margaret T. et al	Part Lot 42, Front Concession, Township of Plympton, County of Lambton	B-2519
McEachren, W. H. C.	Part Lot 5, Range 1, Kingsmill Reserve, Township of Etobicoke, County of York	B-3239
Niagara Falls, City of	Urban Zone of Part Township Stamford, Part Lots 60 and 73	B-2557

North Park Developments Ltd.	Part Block B, Plan 1250 and Part Lot 5, Concession III West of Yonge St., Township of North York, County of York	B-2891
North York, Township of	Part Block "A", Plan 2525, Township of North York, County of York	B-2982
North York, Township of	Re-division of Part Reg. Plan 2395 (York) Closing and Stopping up of Bantry Avenue (by Judge's Order)	B-3062
North Park Developments Ltd.	Parts Lots 8 and 9, Concession III, Township of North York, County of York	B-3148
North York, Township of Needha	Part Lot 18, Concession I, Township of North York, County of York	B-3155
Needham, E. J. and Susan Fawcett	Block H and Part Block G, Reg. Plan No. 220, City of Brantford	B-3194
Ontario Realty and Security Co. Ltd.	Re-subdivision of Part of the James Kirby Survey (dated Sept. 21st, 1854) being Part Lots 14, 15, 16 and 17, Township of Brantford, County of Brant	B-2465
O'Neil, John	Part North ½ of Lot 3, Concession IV, Township of Garson, District of Sudbury	B-2947
Person, Alex. M.	Parts Lots 23 to 26 (inclusive) Range 5, Reg. Plan 734 York, Village of Forest Hill	B-2422
Price, John G.	13-85 acres lying between Derwyn Rd. and Coxwell Ave., Township of East York, County of York, Lots 4, 5 and 6, Plan 310 (York)	B-2517
Port Arthur, City of	Approval of (sketch plan) showing closing of certain lanes in Block "A", Plan 579, St. James to McVicar Streets—Lots 1-10 (inclusive) etc. (By-law 2537)	B-2685
Pugh, W. A. et al	Parts Lots 13 and 14, Reg. Plan 310, Township of East York, County of York	B-2728
Ratcliffe, E. B.	Part Lot 1, Concession IV, Township of Barton, County of Wentworth	B-2870
Rieux, J.	Part Lot 4, Concession II, Township of Fox, District of Cochrane (at Norembega)	B-3133
Stamford, Township of	Urban Zone of City of Niagara Falls—Part Township Lots 60 and 73	B-2557
Synod (Incorporated) of Diocese of Toronto	Parts Lots 15 and 16, Reg. Plan 310, Township of East York, County of York	B-2719
Synod (Incorporated) of Diocese of Toronto	Part Lot 4, Reg. Plan 310 (York) Township of East York, County of York	B-2742
Sudbury, City of	Subdivision Part south ½ Lot 5, Concession III, Township of McKim (now in City of Sudbury)	B-2773
Salter, Harry	Part Lot 34, Concession "A", Township of Scarborough, County of York	B-2775
Sears, C. B.	Part Lot 9, Concession I, from the Bay, Township of York, County of York (now in City of Toronto)	B-2823
Schneider, Ralph F. and Violet	Farm Lots 15 and 16, Concession W. of Lake Road, Township of Hay, County of Huron	B-2835
Sharp, Robt. and Alex.	Part Lot 14, Concession IV, Township of Barton, now in City of Hamilton ("Tweedsmuir Park Addition")	B-2857

Stephens, E. T. Ltd.	Part Lot 26, Concession I, Township of Vaughan	B-2896
Stroud, Village of	Parts Township Lots 15, 16 and 17, Concession IX, and Parts Lots 15 and 16, Concession X, also Reg. Plan No. 204, Township of Innisfil. County of Simcoe	B-3168
Sicard, Celina	Lot 7, Concession V, Township of Merritt, District of Sudbury	B-3273
Toronto and Big Creek Shooting Co. Ltd.	Part Lots 10, 11, 12 and 13 in front of Concession "A", Township of South Walsingham, County of Norfolk (addition to Long Beach Resort)	B-2477
Towe, Esther	Approval of Deed, dated May 29th, 1944, to Russell R. Smith of Part Lots 15 and 16, Concession III, Township of London, County of Middlesex	B-2680
Taylor Estates Ltd.	Part Block F, Reg. Plan 2891, Township of East York, County of York	B-2748
Tomlinson, Herbert Roy, et al	Part Lot 14, Concession II and III and road allowance — Township of North Gwillimbury, County of York	B-2985
Tyson, A. E.	Surface right only, Part Mining Claim T.B. 26526, Township of Ashmore	B-3023
Thomas, H. E.	Part Lot 10, Concession II West of Yonge St., Township of North York, County of York	B-3147
Toronto Land Corporation Ltd.	Parts Lots 6 and 12, Plan 1259 (York) Township of Etobicoke, County of York	B-3231
Toeppner, D. J.	Part Lot 3, Concession 25, Township of Himsworth North, District of Parry Sound	B-3275
Trudel, Florida	Part Lot 27, Concession II, Ottawa Front, Township Gloucester, County of Carleton	B-3276
Thomas, H. E.	Part Lot 10, Concession III West of Yonge St., Township of North York, County of York	B-3282
Upper Canada Estates Ltd.	Part Lot 4, Concession II, West of Yonge St., Township of North York, County of York	B-2789
Verhelst, Camille	Block One, Plan 26, being a subdivision of Lot 26, Concession I, Ottawa Front, Township of Gloucester	B-3238
Wartime Housing Ltd.	"Beaver Park Addition" Part Lot 24, Concession VI, Township Crowland, County of Welland, now in City of Welland	B-2617-a
Wartime Housing Ltd.	"Bemis Park" Part Lot 23, Concession VI, Township of Crowland, County of Welland	B-2617-b
Wartime Housing Ltd.	"Churchill Park Addition" Part Lot 173, Township of Stamford, County of Welland	B-2617-c
Wartime Housing Ltd.	"Heximer Park Addition" Part Lots 161 and 162, Township of Stamford, County of Welland	B-2617-d
West Parkroad Realty Co. Ltd.	Part Lot 4, Concession III, West of Yonge St., Township of North York, County of York	B-2650
Wartime Housing Ltd.	Part Lot 27, Concession III, Township of McDougall and Part Lot 25, Concession III, now in Town of Parry Sound, District of Parry Sound	B-2744
Waites, R. K. Construction Co., Ltd.	Part Lot 10, Concession III, West of Yonge St., Township of North York, County of York	B-2745

Waller, John G. and Geo. C. and Louisa and Edith I. Gage	Part Lots 1 and 2, Concession III, Township of Barton, County of Wentworth	B-2777
Wehenkel, A. D.	Reg. Plan 1427, being Part Lots 5 and 6, Concession I, Township of Mersea, County of Essex (re-subdivision)	B-2790
Wartime Prices, Ltd.	Part Lot 23, Concession II, Township of Kingston, County of Frontenac ("Kingston Heights Addition")	B-2967
Westacres Limited	Part Lot 2, Concession 4, West of Yonge St., Township of York, County of York	B-2976
Westacres Limited	Part Lot 2, Concession 4, West of Yonge St., Township of York, County of York	B-2977
Wartime Housing Ltd.	"Imperial Park" Lots 4228, 4229, 4230 to 4240, 4252 to 4256, 4294 to 4298 and Part Lot 4225 (Plan No. 2) City of St. Catharines, County of Lincoln	B-3125-a
Wartime Housing Ltd.	"Queen Victoria Park" Part Lot 14, Concession V, Township of Grantham (now in City of St. Catharines), County of Lincoln	B-3125-b
Wartime Housing Ltd.	"Daly Park" Part Lots 15 and 16, Concession V, and re-subdivision of Lot 5 and Part Lots 4, 3 and 2, Range 2, Rolls Plan No. 17 and Lots 1-12 and Part 7 and 8, south side Charles St. and 2, S. and Part 1, 4, 5, 6 and 7, north side Walnut St. and part Charles St. (Rolls Plan No. 4) City of St. Catharines, County of Lincoln	B-3125-c
Westacres Limited	Part Lot 2, Concession IV, West of Yonge St., Township of York, County of York	B-3139
Wallace, John Thomas	Lot A and Part Lots 39, 40, 41 and 42, Reg. Plan 110a, City of Brantford and Lot 250 Reg. Plan 544, Township of Brantford, County of Brant	B-3196
Woodgates, Harold	Lots 89-95 (inclusive) Lot 113 and Part Lots 96, 131, 132 and 115-121 (inclusive) and Part of Spruce St. (Geneva Gardens Plan No. 139) City of St. Catharines, County of Lincoln (known as "The Spruce Street Plan")	B-3277

REDEMPTION CLAUSE—APPROVAL OF IN DEBENTURE BY-LAWS

(Section 305 (15) (d) of "The Municipal Act")

Municipality	By-law No.	Purpose	Amount	Procedure File
Kingston, City of	165	Extension to Sewage System, Princess St. (as amended by By-law No. 306)	7,000.00	B-491
Port Arthur, City of	2586	Construction of Plank Sidewalk—High St.	1,011.61	B-3161
Port Arthur, City of	2596	Certain Local Improvement Works— (and By-laws Nos. 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594 and 2595, thereby consolidated)	32,795.86	B-3162
Port Arthur, City of	2597	House Sewer Connections in 1943	13,274.48	B-3163
Port Arthur, City of	2601	Certain Local Improvement Works (and By-laws Nos. 2598, 2599 and 2600, thereby consolidated)	9,439.58	B-3164

RESTRICTED AREAS—ESTABLISHMENT OF

(Section 406 of "The Municipal Act" as Re-enacted by O.S. 1941, C.35, S.13)

Municipality	By-law No.	Area Restricted	Procedure File
Barrie, Town of	1498	(As amended by 1499 Zoning By-law)	B-2327
Brantford, Township of	2269	Area known as "the Bennett Park Survey"	B-2555
Brockville, Town of	C.180	Construction of buildings in Section of East Ward	B-2514
Etobicoke, Township of	6391	Residential area on east side of Islington Avenue	B-1976
Etobicoke, Township of	6437	Area described as Burnhamthorpe East	B-2444
Etobicoke, Township of	6441	Establishing restricted area— Burnhamthorpe West	B-2446
Etobicoke, Township of	6438	Area described as Humber Bay Area	B-2445
Etobicoke, Township of	6440	Sunnylea Area—south of Bloor St. (as amended by By-law No. 6482)	B-2454
Etobicoke, Township of	6439	Area defined in Schedule "A" to By-law (as amended by By-law 6511)	B-2619
Etobicoke, Township of	6470	Area defined in Schedule "A" to By-law, use of land and buildings, Regulation of buildings, location of buildings, etc.	B-2620
Grantham, Township of	805	Area adjoining the Glenridge area of the City of St. Catharines	B-2571
Grantham, Township of	810	Glenridge area of Township	B-2995
Forest Hill, Village of	1643	Parts of Eglinton Avenue	B-2426
Forest Hill, Village of	1663	Unimproved portion of Shallmar Blvd. between Rosebury Road and Glenarden Road	B-2523
Fort William, City of	3886	Zoning By-law	B-806
Kingston, City of	184	Zoning By-law	B-3041
Leaside, Town of	873	Building restrictions—Eglinton Avenue	B-2779
Niagara Falls, City of	2510	Use of land or of buildings on certain streets for the pursuit of phrenology, palmistry, fortune-telling or sooth-saying	B-2510
Nipigon, Township of	409	Certain areas defined in the By-law	B-2281
North York, Township of	2787	Area lying north of the south limits of Township extending to Lawrence Ave. between Canadian National Railway right-of-way, Concession III, West of Yonge St. to 150′ west of west limit of Bathurst St. (as amended by By-law 3827 replacing amending By-law 3788)	A-9447
Niagara Falls, City of	3488	Certain areas in the City defined in By-law	B-2586

North York, Township of	3425	Restricting certain areas in Township to private detached dwellings with the necessary outbuildings, schools, churches, golf clubs and country clubs (as amended by By-law 3574)	B-1986
Ottawa, City of	9402	Part of Driveway	B-2750
Ottawa, City of	9403	Tyndall Avenue	B-2751
Riverside, Town of	520	Restricted Zones on Riverside Drive	A-9753
Sandwich East, Township of	1650	Areas as described in By-law (Zoning) (as amended by By-laws Nos. 1669 and 1672)	B-2233
Sudbury, City of	2444	Eyre, Regent St., etc., as set out in Schedules to By-law	B-3084
Tecumseh, Town of	481	Whole Municipality (as amended by By-laws Nos. 483 and 484)	B-2852
Toronto, City of	15997	North Toronto (as amended by By-law No. 16019)	B-2218
Toronto, City of	16031	Moore Park (as amended by By-law 16139)	B-2307
Toronto, City of	16032	Adelaide St., etc., to prohibit Gypsy Fortune Telling	B-2308
Toronto, City of	16059	King Street East—Prohibiting junk yards	B-2357
Toronto, City of	16060	Howard Street—lands abutting on (as amended by By-law No. 16075)	B-2358
Toronto, City of	16082	Poplar Plains Crescent between Avenue Road and the west street line of Rathnally Ave. and its production northerly — private detached residences or single detached duplexes	B-2468
Trafalgar, Township of	530	Gloucester Road, etc.	B-2505
Toronto, City of	16128	Area bounded by Parliament, River, Gerrard and Dundas Streets—detached or semi-detached private dwelling houses	B-2693
Toronto, City of	16201	North side of Merton Street between 1,021' east of Yonge Street and Mount Pleasant Road	B-3106
Toronto, City of	16202	Either side of Dundas Street East between Mutual and Jarvis Streets	B-3107
Toronto, City of	16227	Prohibiting use of land and buildings for salvage yard and salvage shop purposes in portion of Ward 3 lying south of Bloor Street	B-3221
Weston, Town of	1124	Lots 37-89 (inclusive) Plan M.256 (Toronto)	B-3053
Windsor, City of	443	Area bounded by Seneca St. and alleys east of Byng, north of Tecumseh St. and west of Windermere Road	B-2289
Windsor, City of	459	Parts of Riverside Drive and Wyandotte St.	B-2582
Windsor, City of	462	Turner Road south of Tecumseh Boulevard	B-2718
York, Township of	12387	Areas adjoining Heathdale Road and Windley Avenue	B-2435
York, Township of	12409	Chryessa, Grandville and Lambton Avenues	B-2537
York, Township of	12440	Parts of Dundas Street West and Scarlett Road	B-2661

RESTRICTED AREAS—REPEAL OR AMENDMENT OF

(Section 406 of "The Municipal Act" as Re-enacted by Section 13, Chapter 35, O.S. 1941)

Municipality	Amending By-law No.	Original By-law No.	Areas Affected	Procedure File
East York, Township of	3887	1243	Portions of Broadview Ave. (raising to "Residential" Area)	B-2820
Etobicoke, Township of	6454	6234	Part Lots 35 and 36, Plan 910, n.s. Government Rd. (Lambton Mills)	B-2405
Etobicoke, Township of	6512	6234	Zone 6—Plan 2147	B-2761
Etobicoke, Township of	6513	6234	Zone 6—Plan 2147	B-2762
Fonthill, Village of	314 (1943)	181 (1934)	Lands abutting Cemetery Rd. now Highland Ave.	B-2325
Forest Hill, Village of	1654	1446	Lots 32, 33 and 34 on south side of Briar Hill Ave. and Lots 105, 106, 107 and 108 on north side of Ridelle Ave., Plan 2423	B-2524
Forest Hill, Village of	1712	185	To permit the erection of a duplex house on Lot 142 on the east side of Spadina Rd.	B-3203
Forest Hill, Village of	1643	112	North and south side Eglinton Ave. and 100′ north and south therefrom	B-2426
Fort William, City of	3899	3886	Zoning By-law	B-805
Fort William, City of	3909	3886	Changing classification of certain Zones	B-3037
Kingsville, Town of	903	705	Certain lands on east and west sides of Spence St.	B-2351
Leaside, Town of	578 (as amended by 592)	440	Alteration in the provisions for parking space—School owned by Roman Catholic Episcopal Corporation for Diocese of Toronto	A-8069
London, City of	C.P.-21-194	7191	Use of westerly portion of Lot 20, west side of William Street for a stable	B-2799
North York, Township of	3656	2849 (as amended by 2952)	To permit erection of three dwellings facing Braeside Ave. (in City of Toronto) and one on Hazelmere Ave. (Township of North York) within 7′ of the street line of Hazelmere Ave.	B-2681
North York, Township of	3802	1100 as amended by 1338, 2734 & 3001	Area east of Bathurst Street (described in By-law)	B-3089

North York, Township of	3803	3002 as amended by 3040 and 3117	Area fronting on west side of Bathurst St. between limits of Forest Hill Village and 150′ north of Glenview Ave.	B-3090
Ottawa, City of	9401	6181	Lots 6 and westerly 1′ Lot 5 on southerly side of Brighton Avenue	B-2749
St. Catharines, City of	4907	3224	Permitting an extension to the grocery store premises of Mr. Alex. Wilson at 242 Russell Ave.	B-2882
Stratford, City of	4054	2740	Lots 140, 141, 142, 325 and southerly 92.5′ Lot 324—Canada Company's Survey	B-2752
Sudbury, City of	2387	1942 & 1958	Permitting the use of Lot 180 St. Nicholas Street, East Side, for the purpose of a private Maternity Hospital	B-2677
Sudbury, City of	2421	1942 & 1958	Permitting the use of land as set forth in Schedule "A" for purposes other than that of private detached, semi-detached residence or duplex dwelling	B-2919
Thorold, Town of	1552	1499	Amending the use of land and erection or use of buildings within certain area of the said Town	B-2370
Toronto, City of	16188	15787	Clarendon Crescent	B-1218
Toronto, City of	16089	15810	Erection of storage buildings on the east side of Darling Ave. between Clyde St. and 200′ north	B-1513
Toronto, City of	16189	16031	Rosedale Heights Drive (south side) between Maclennan Avenue and a point 491′ east	B-2307
Toronto, City of	16049	11960 & 11962	Conversion of existing dwelling houses on west side of Admiral Road between Bernard Avenue and point 126′ 10″ north into two or three family apartment houses or the use of such dwelling houses as residences only for newly-blinded soldiers of the present war	B-2361
Toronto, City of	16061	11356	Erection of buildings or additions to existing buildings less than 25′ from east street line of Sherbourne Street between Wellesley and Carlton Streets	B-2359
Toronto, City of	16076	5436	Use of existing buildings on a portion of the west side of Jane Street for light manufacturing purposes	B-2447
Toronto, City of	16074	15624	Conversion of existing dwelling houses on Palmerston Avenue between College and Ulster Streets into three-family apartment houses	B-2448

Toronto, City of	16083	12351	Erection of apartment houses on either side of Poplar Plains Crescent between Avenue Road and the west Street line of Rathnally Avenue and its production northerly	B-2469
Toronto, City of	16088	12621	Use of existing buildings on the south side of St. Clair Avenue West, between Poplar Plains Road and Warren Road for the purposes of medical practitioners or dentists	B-2498
Toronto, City of	16090	6109 & 9285	Erection and use of double duplex dwellings on the west side of Spadina Road between the south street line of St. Clair Avenue West and the south limit of Lot No. 99, Plan No. 930	B-2499
Toronto, City of	16103	5234	Use of land or the erection or use of buildings on the east side of Sorauren Avenue between Wright Avenue and the south limit of No. 215 Sorauren Avenue for the purpose of combined printing and book binding businesses	B-2508
Toronto, City of	16107	9161	Erection and use of factories on lands on the east side of Emerson Avenue between Royce Avenue and the C.P.R. right-of-way	B-2566
Toronto, City of	16109	7734	Use of land or the erection or use of buildings on the east side of Mount Pleasant Road between Manor Road and the south limit of premises No. 611 Mount Pleasant Road for butcher shop purposes	B-2594
Toronto, City of	16116	14579 & 15899	Erection of single duplex dwelling houses on the east side of Oriole Parkway between Kilbarry Road and Oriole Crescent closer to the east street line of Oriole Parkway than the distance presented in the original by-laws	B-2631
Toronto, City of	16117	15860	Permitting the enlargement of the existing factory building at No. 121 Prescott Avenue	B-2632
Toronto, City of	16121	6061	Location of apartment houses on the west side of Wellesley Place	B-2663
Toronto, City of	16140	13289	Permitting enlargement of grocery warehouse at No. 127 Strachan Avenue	B-2755
Toronto, City of	16141	14236	Permitting the extension of the existing factory at No. 2 Lightbourne Avenue	B-2736
Toronto, City of	16149	11474	Use of any existing building on the north side of Bloor Street East between Castle Frank Road and a point 234' 2" as a resident physician's office	B-2845

Toronto, City of	16160	15037	Erection and use of single duplex dwellings on a portion of the north side of Davenport Road	B-2848
Toronto, City of	16161	7638	Use of existing buildings on the west side of Triller Avenue between Grafton and Harvard Avenues for rest home and convalescent home purposes	B-2849
Toronto, City of	16182	6436	Erection or use of buildings on the east side of Chester Avenue between Danforth Avenue and the lane first north, for printing business purposes	B-3101
Toronto, City of	16183	7734	Use of existing buildings on the west side of Mount Pleasant Road between Hillsdale Avenue East and a point 100′ more or less farther north for plumber shop purposes	B-3102
Toronto, City of	16184	8880	Erection of duplex dwelling houses on the north side of Lowther Avenue between Madison Avenue and Huron St.	B-3103
Toronto, City of	16190	6754	Use of lands and buildings on Sherbourne Street, west side, between Shuter Street and a point 300′ more or less, farther north, for certain purposes in connection with a supply and building repairs business	B-3105
Toronto, City of	16208	7658	Use of land and the erection and use of buildings on the east side of Sherbourne Street between Dundas Street East and a point 197′ north	B-3186
Toronto, City of	16209	7734	Use of land and existing buildings on the south side of Merton Street between Yonge Street and 1400′ east for the processing and sale of lumber	B-3187
Toronto, City of	16216	7658 & 7989	Erection or use of buildings on the north side of Breadalbane Street between Bay Street and 215′ 6″ east for automotive machine shop and warehouse purposes in connection with garage supply businesses	B-3188
Toronto, City of	16220	15860	Enlargement of existing candy factory building at No. 86 Prescott Avenue	B-3189
Toronto, City of	16228	4629	Use of existing buildings on the east side of George Street between the lane first north of Dundas Crescent and 71′ 10″ north, for photo engraver businesses	B-3222
Toronto, City of	16229	5582	Use, for the duration of the present war, of existing buildings on the south side of Elm Street between St. Patrick Street and Simcoe Street for woodworking and toy plant purposes	B-3223

Toronto, City of	16234	7734	Use of existing buildings on the west side of Mount Pleasant Road between Millwood Road and the north limit of 314 Mount Pleasant Road for laundry receiving purposes	B-3253
Windsor, City of	458	443 (as amended by 452)	Seneca Street, etc.	B-2581
Windsor, City of	468	1229 & 1241 (Town of Walkerville)	Nos. 709 and 810 Devonshire Road	B-2768
Windsor, City of	476	3880 (former City of Windsor)	Use of premises 357 Grove Avenue	B-2911
Windsor, City of	483	3880	Declaring certain highways to be residential streets—Lots 113, 114 and southerly part Lot 115 west side Gladstone Ave., Plan 628	B-3111
York, Township of	12363	12353	Parts of Bathurst Street and Eglinton Ave.	B-2299
York, Township of	12402	11932	Permitting the erection and use of building to be used for the purpose of an Office and Warehouse on Lot 15, Plan 2559, Vaughan Road	B-2507
York, Township of	12403	12056	Lot 44, Baby Point Crescent, Plan 2313	B-2518
York, Township of	12432	12056	Erection of duplex private dwelling on east 45' of Lot 192 on south side of Baby Point Road, Plan 1582	B-2639
York, Township of	12433	11154	Lot 146, Plan 1741, north side Windley Drive	B-2640
York, Township of	12494	11655, 12349, 12353	Part Block L, Reg. Plan M-514, west side of Bathurst St.—erection of apartment house with private garages	B-3056

SINKING FUNDS—AUTHORITY TO DISPENSE WITH FURTHER LEVY FOR WHERE AMOUNT IN SINKING FUND SUFFICIENT

(Section 321(b) of "The Municipal Act")

Municipality		Procedure File
Kingston, City of	Debts as set out in Schedule "A" to By-law No. 310	B-2439
Peterborough, City of	Debts created by By-laws Nos. 1847, 1978, 1979, 2007, 2024, 2631, 2633, 2642, 2677 and 2678 (also approved under Section 321 (a) of "The Municipal Act")	B-2923

SUPERVISED MUNICIPALITIES—REFUNDING PLAN

(Part III of "The Department of Municipal Affairs Act")

Municipality	Procedure File
Teck, Township of	B-2794

TOWNS ERECTED INTO CITIES

(Section 19 of "The Municipal Act")

Municipality	Procedure File
Cornwall, Town of	B-2513

WARDS, DIVISION OF TOWNSHIP INTO

(Ontario Statutes 1943, C.49, Section 1)

Municipality		Procedure File
Tarentorus, Township of	Division into four Wards	B-2556

WEIGH SCALES, AND WEIGHING OF COAL AND COKE

(Section 408 (11) (c) of "The Municipal Act")

Municipality		Procedure File
Calvert, Township of	Approval By-law 414— weighing of coal and coke	B-3057
Sarnia, City of	Approval By-law .....— weighing of coal and coke	B-2721

ORDERS ISSUED BY THE BOARD UNDER "THE TELEPHONE ACT"

(R.S.O. 1937, Chapter 261)

		Procedure File
Addison Rural Independent Telephone Company, Limited	Approval of By-law No. 39	B-2428

Addison Rural Independent Telephone Company, Limited	Approval of an increase in the annual charges	B-2560
Adjala, Township of	See Schomberg Telephone Co., Ltd.	B-2413
W. M. Allard (Trustee)	Approval of By-law No. 471 of the Township of Korah	B-3235
Allenford Rural Telephone Company, Limited	Approval of an increase in the annual charges	B-3039
Beardmore Telephone Co., Ltd.	Approval of By-laws Nos. 2, 3, 4, 6, 8	B-2399
Bell Telephone Co. of Canada	See Mallorytown Telephone Co., Ltd.	B-2600
Bell Telephone Co. of Canada	See Township of Mersea	B-2996
Bell Telephone Co. of Canada	See Mord. S. Millard	B-3137
Ben Allen Telephone Co., Ltd.	Approval of telephone charges	B-2531
Blanshard, Township of — Commissioners for Telephone System of	Approval of By-law No. 11 of the Blanshard Municipal Telephone System	B-3218
Blyth, Village of (operating the Blyth Municipal Telephone System)	Authority to invest $1,000 of Depreciation Funds in Dominion of Canada, Seventh Victory Loan	B-3159
Boat Lake Telephone Co., Ltd.	Approval of an increase in the annual charges	B-3225
Bognor Telephone Co., Ltd.	Approval of telephone charges	B-2543
Bracebridge & Northwood Telephone Co., Ltd.	Approval of By-law No. 1	B-2427
Bromley Telephone Association, Ltd.	Approval of By-law No. 2	B-3260
Blyth, Township of—Commissioners for Telephone System of	Order prescribing date for holding annual meeting of System	B-2456
Bruce, Township of (operating Bruce Municipal Telephone System)	Authority to invest $5,000 of Depreciation Funds in Dominion of Canada Sixth Victory Loan	B-2611
Bruce, Township of (operating Bruce Municipal Telephone System)	Approval of purchase of plant and equipment from the Lake Shore Mutual Telephone Co., Ltd.	B-3305
Brudenell, Township of—Commissioners for Telephone System of	Approval of telephone charges	B-2530
Caradoc Ekfrid Telephone Company, Ltd.	Authority to invest $500 of Depreciation Funds in Dominion of Canada Sixth Victory Loan	B-2590
Clarence Telephone Co., Ltd.	Authority to invest $600 of Depreciation Funds in Dominion of Canada Sixth Victory Loan	B-2608
Coldwater, Village of (operating Coldwater Municipal Telephone System)	Authority to invest $500 of Depreciation Funds in Dominion of Canada Seventh Victory Loan	B-3199

Cramahe, Township of — Commissioners for Telephone System of	Approval of telephone charges	B-2930
Crews Telephone Co., Ltd.	Approval of an increase in the annual charges	B-2432
Davis Telephone System	Approval of Traffic Agreement with Radcliffe Municipal Telephone System	B-2724
Desboro Telephone Co., Ltd.	Approval of an increase in the annual charges	B-2420
Desboro-Mooresburg Telephone Co., Ltd.	Approval of an increase in the annual charges	B-2416
Drummond and Elmsley Telephone Co., Ltd.	Approval of By-law No. 1	B-2371
Dunnville Consolidated Telephone Co., Ltd.	Authority to invest $2,000 of Depreciation Funds in Dominion of Canada Sixth Victory Loan	B-2599
Dunnville Consolidated Telephone Co., Ltd.	Authority to expend portion of Depreciation Reserve upon new construction, extensions and additions to System	B-2691
Dunnville Consolidated Telephone Co., Ltd.	Authority to invest $2,000 of Depreciation Funds in Dominion of Canada Seventh Victory Loan	B-3230
East Luther Telephone System	Approval of an increase in the annual charges	B-3242
East Middlesex Telephone Co., Ltd.	Authority to invest $300 of Depreciation Funds in Dominion of Canada Sixth Victory Loan	B-2612
Emily, Township of— Commissioners for Telephone System of	Approval of an increase in the annual charges	B-2500
Fingal Telephone Co., Ltd.	Authority to invest $3,500 of Depreciation Funds in Dominion of Canada Victory Bonds	B-3179
Goderich Rural Telephone Co., Ltd.	Authority to expend $1,000 of Depreciation Funds in repayment of loan, for new construction, and extensions to the System	B-2528
Gosfield North, Township of (operating Gosfield North Municipal Telephone System)	Authority to invest $500 of Depreciation Funds in Dominion of Canada Sixth Victory Loan	B-2633
Grimston Telephone Co., Ltd.	Approval of telephone charges	B-2472
Halton Telephone Co., Ltd.	Approval of By-law No. 1	B-2783
Hopetown Telephone Co., Ltd.	Authority to invest $500 of Depreciation Funds in Dominion of Canada Sixth Victory Loan	B-2577
Howick, Township of — Commissioners for Telephone System of	Order prescribing date for holding annual meeting of system	B-2550
Huron, Township of (operating the Huron & Kinloss Municipal Telephone System)	Approval of the purchase of plant and equipment from the Lake Shore Mutual Telephone Co., Ltd.	B-3283
Ingersoll Telephone Co., Ltd.	Authority to expend portion of Depreciation Funds upon new construction, extensions and additions	B-2644
Ingleside Telephone Co., Ltd.	Approval of By-law No. 1	B-2419

Innerkip Rural Telephone Co., Ltd.	Authority to invest $2,100 of Depreciation Funds in Dominion of Canada Victory Loan	B-2534
Innerkip Rural Telephone Co., Ltd.	See Spring Creek Telephone Co., Ltd.	B-3241
Korah, Township of	See W. M. Allard	B-3235
Lake Shore Mutual Telephone Co., Ltd.	See Township of Huron	B-3283
Lake Shore Mutual Telephone Co., Ltd.	See Township of Bruce	B-3305
La Vallee, Township of (operating La Vallee Municipal Tel. System)	Approval of appointment of Commissioner	B-2501
Lily Creek Rural Telephone Co., Ltd.	Approval of telephone charges	B-2452
London, Township of (operating the London Township Municipal Telephone System)	Authority to invest $1,000 of Depreciation Funds in Dominion of Canada Sixth Victory Loan	B-2541
London, Township of (operating the London Township Municipal Telephone System)	Authority to invest $1,000 of Depreciation Funds in Dominion of Canada Seventh Victory Loan	B-3073
Long Lac Telephones, Ltd.	Approval of By-law No. 173 of Township of Schreiber	B-2396
Long Lac Telephones, Ltd.	Approval of the purchase of the Thunder Bay and Beardmore Telephone Companies, Ltd. Approval of By-law No. 8	B-2397
Long Lac Telephones, Ltd.	Approval of By-laws Nos. 2, 3, 4, 6 and 7	B-2398
Lyndhurst Telephone Co., Ltd.	Authority to invest $600 of Depreciation Funds in Dominion of Canada Seventh Victory Loan	B-3166
McKay, Albert, Roy	See Francis J. McGarry	B-2869
Mallorytown Telephone Co., Ltd.	Approval of sale of system to The Bell Telephone Company of Canada	B-2600
Mallorytown Telephone Co., Ltd.	Approval of By-law No. 32	B-2952
Manvers, Township of — Commissioners for Telephone System of	Approval of an increase in the annual charges	B-2450
McGarry, Francis J.	Approval of Deed Transferring Albert Roy McKay's interest in the Browning Island Telephone Line to Francis J. McGarry	B-2869
Medonte, Township of — Commissioners for Telephone System of	Approval of telephone charges	B-2520
Medora & Wood, Townships of (operating Medora & Wood Municipal Telephone System)	Authority to invest $500 of Depreciation Funds in Dominion of Canada Sixth Victory Loan	B-2607
Mersea, Township of (operating the Mersea Municipal Telephone System)	Approval of the purchase of plant and equipment from The Bell Telephone Company of Canada	B-2996

Millard, Mord. S.	Approval of sale of the Millard Private Line to The Bell Telephone Company of Canada.	B-3137
Noisy River Telephone Co., Ltd.	Approval of telephone charges	B-2666
Northern Telephone Co., Ltd.	Authority to invest $40,000 of Depreciation Funds in Dominion of Canada Sixth Victory Loan, and to expend $2,949.02 upon new construction, extensions and additions to the system	B-2642
Northern Telephone Co., Ltd.	Authority to invest $30,000 of Depreciation Funds in Dominion of Canada Seventh Victory Loan	B-3077
North Norwich, Township of— Commissioners for Telephone System of	Approval of telephone charges	B-2470
North Renfrew Telephone Co., Ltd.	Authority to invest $1,000 of Depreciation Funds in Dominion of Canada Seventh Victory Loan	B-3175
Oro Telephone Co., Ltd.	Approval of an increase in the annual charges	B-2411
Otonabee, Township of — Commissioners for Telephone System of	Approval of an increase in the annual charges	B-2727
Pelee, Township of—Commissioners for Telephone System of	Approval of telephone charges	B-2564
Plummer, Aberdeen and Galbraith Rural Telephone Association	Approval of telephone charges	B-2483
Port Arthur, City of (operating Port Arthur Municipal Telephone System)	Authority to expend $25,782.59 of Depreciation Funds upon new construction, extensions and additions to the system and to invest $214,272.00 in interest bearing securities	B-2723
Port Arthur Municipal Telephone System	Approval of telephone tolls	B-3094
Princeton and Drumbo Telephone Co., Ltd.	Authority to invest $2,100 of Depreciation Funds in Dominion of Canada Victory Bonds	B-2480
Radcliffe, Township of — Commissioners for Telephone System of	Approval of Traffic Agreement with the Davis Telephone System	B-2724
Rama-Mara Telephone Co., Ltd.	Approval of By-law No. 2	B-3252
Rockwood and Oustic Telephone Co., Ltd.	Authority to invest $100 of Depreciation Funds in Dominion of Canada Sixth Victory Loan	B-2638
Rural Telephone Co. of Kitley, Ltd.	Approval of an increase in the annual charges	B-2425
Ryde, Township of—Commissioners for Telephone System of	Order prescribing date for holding annual meeting of system	B-2451
Ryde, Township of—Commissioners for Telephone System of	Approval of telephone charges	B-2772
St. Joseph, Township of (operating St. Joseph Island Municipal Telephone System)	Authority to invest $500 of Depreciation Funds in Dominion of Canada Sixth Victory Loan	B-2662
Schomberg Telephone Co., Ltd.	Approval of By-law No. 788 of the Township of West Gwillimbury	B-2412

Schomberg Telephone Co., Ltd.	Approval of By-law No. 877 of the Township of Adjala	B-2413
Schomberg Telephone Co., Ltd.	Authority to invest $500 of Depreciation Funds in Dominion of Canada Seventh Victory Loan	B-3158
Schreiber, Township of	See Long Lac Telephones, Ltd.	B-2396
Sioux Lookout Telephone Co., Ltd.	Authority to invest $500 of Depreciation Funds in Dominion of Canada Sixth Victory Loan	B-2529
Sioux Lookout Telephone Co., Ltd.	Authority to invest $700 of Depreciation Funds in Dominion of Canada Seventh Victory Loan	B-3081
South Leeds & Pittsburg Rural Telephone Co., Ltd.	Authority to invest $500 of Depreciation Funds in Dominion of Canada Seventh Victory Loan	B-3132
Spring Creek Telephone Co., Ltd.	Approval of the sale of the system to the Innerkip Rural Telephone Company, Limited, and approval of By-laws Nos. 2 and 3	B-3241
Strong, Township of — Commissioners for Telephone System of	Approval of telephone charges	B-2482
Tarbutt and Tarbutt Additional Townships of— Commissioners for Telephone System of	Approval of telephone charges	B-2931
Thessalon, Townships of— Commissioners for Telephone System of	Approval of By-laws Nos. 1 and 2	B-2489
Thunder Bay Telephone Co., Ltd.	See Long Lac Telephones, Ltd.	B-2397
Thunder Bay Telephone Co., Ltd.	Approval of By-laws Nos. 2, 3, 4, 6 and 7	B-2400
Tichborne Rural Telephone Co., Ltd.	Approval of telephone charges	B-2504
Tilbury East, Township of— Commissioners for Telephone System of	Order prescribing date for holding annual meeting of system	B-2443
Tuckersmith, Township of (operating Tuckersmith Municipal Telephone System)	Authority to invest $5,000 of Depreciation Funds in Dominion of Canada Seventh Victory Loan	B-3184
Union Telephone Co., Ltd.	Approval of an increase in the annual charges	B-2401
Violet Hill Telephone Co., Ltd.	Approval of telephone charges	B-2467
Welland County Telephone Co., Ltd.	Authority to expend portion of Depreciation Funds upon new construction, extensions and additions to the system	B-2634
West Gwillimbury, Township of	See Schomberg Telephone Co., Ltd.	B-2412
West Williams Rural Telephone Association, Ltd.	Authority to invest $300 of Depreciation Funds in Dominion of Canada Third, Fourth and Fifth Victory Loans	B-2474
Woodbridge and Vaughan Telephone Co., Ltd.	Authority to expend portion of Depreciation Funds upon new construction, extensions and additions to the system	B-2687

AGREEMENTS APPROVED BY THE BOARD UNDER SECTION 96 OF "THE TELEPHONE ACT" (R.S.O. 1937, Chapter 261)

(Agreements are with The Bell Telephone Company of Canada)

SERVICE STATION AGREEMENTS

	Procedure File
Browning Island Telephone Line	B-2868
Madawaska Telephone Association, Limited	B-2877
F. A. Perry (operating under the name of The Napanee & Deseronto Rural Telephone System)	B-2979

THE FOLLOWING GIVES A BRIEF SUMMARY OF THE EXTENSIONS AND IMPROVEMENTS MADE TO THE RAILWAYS UNDER PROVINCIAL JURISDICTION DURING THE YEAR 1944

CORNWALL STREET RAILWAY LIGHT AND POWER COMPANY, LIMITED

This Company reports an extension of 700 feet to track during the year 1944 and an expenditure of $28,190.40 upon additions to railway equipment, land and buildings and other permanent property during that period.

FORT WILLIAM ELECTRIC RAILWAY

This Company made no extensions to track during the year and also report no expenditure upon track improvements, rolling stock, buildings, etc., during this period.

HAMILTON STREET RAILWAY

This Company made no extensions to track during the year, but report an expenditure of $110,142.00 upon additions to equipment and buildings.

HUNTSVILLE AND LAKE OF BAYS RAILWAY

No additions to track or expenditures on improvements, etc., were reported by this Company during the year.

KITCHENER-WATERLOO AND KITCHENER-BRIDGEPORT RAILWAY

No additions to track or expenditures on improvements, etc., were reported by this Company during the year.

MATTAGAMI RAILROAD

No additions to track or expenditures on improvements, etc., were reported by this Company during the year.

MOUNT McKAY AND KAKABEKA FALLS RAILWAY COMPANY

No additions to track or expenditures on improvements, etc., were reported by this Company during the year.

NIAGARA PENINSULA RAILWAY

No additions to track or expenditures on improvements, etc., were reported by this Company during the year.

PORT ARTHUR CIVIC RAILWAY

No additions to track or expenditures on improvements, etc., were reported by this Company during the year.

SANDWICH, WINDSOR AND AMHERSTBURG RAILWAY

During the year this railway reports an expenditure of $175,260.00 for the purchase of additional buses and an expenditure of $60,817.05 upon other additions to equipment, land and buildings and other permanent property.

SUDBURY-COPPER CLIFF SUBURBAN ELECTRIC RAILWAY

This Company made no extensions to track during the year, but report an expenditure of $4,014.35 upon additions to equipment.

TEMISKAMING AND NORTHERN ONTARIO RAILWAY

No extensions to track were made during the year. The Commission however, report an expenditure of $168,392.52 on track improvements, overhead structure, rolling stock, buildings, machinery and other improvements.

THURLOW RAILWAY

No additions to track or expenditures on improvements, etc., were reported during the year.

TILLSON SPUR LINE RAILWAY

No additions to track or expenditures on improvements, etc., were reported during the year.

TORONTO TRANSPORTATION COMMISSION

The Commission made no extensions to track during the year.

They report an expenditure of $192,034.37 on the betterment of the railway and $1,348,118.85 on additions to equipment, land and buildings.

TOWNSHIP OF YORK AND WESTON RAILWAY

No additions to track or expenditures on improvements, etc., were reported during the year, the railway being operated by the Toronto Transportation Commission.

NORTH YONGE RAILWAYS

No additions to track or expenditures on improvements, etc., were reported during the year, the railway being operated by the Toronto Transportation Commission.

TORONTO, 1944

Summary of all Accidents on lines operated by Toronto Transportation Commission
From January 1st to December 31st, 1944

	January	February	March	April	May	June	July	August	September	October	November	December	Totals
Collisions with Cars	6	5	4	3	4	6	7	2	6	10	8	5	66
Collisions with Autos	695	768	830	545	515	340	440	485	445	462	480	750	6755
Collisions with Motorcycles and Bicycles	6	2	4	5	8	7	10	6	8	6	5	5	72
Collisions with Wagons	7	7	6	6	6	5	9	4	9	10	6	6	81
Boarding Cars	40	42	38	28	30	50	59	32	36	50	40	36	481
Alighting from Cars	44	50	42	39	52	41	84	74	72	44	52	58	652
Falling within Cars	50	69	49	56	100	60	90	70	69	59	71	62	805
Miscellaneous	65	91	100	82	110	166	131	94	94	92	130	190	1345
Total	913	1034	1073	764	825	675	830	767	739	733	792	1112	10257
Personal Injuries:													
To Passengers	56	86	79	104	94	44	52	69	101	82	120	129	1016
To Others	34	64	42	39	42	82	39	32	54	49	64	44	585
Total	90	150	121	143	136	126	91	101	155	131	184	173	1601
Fatal Accidents:													
To Passengers	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
To Others	Nil	2	1	1	2	4	1	1	4	1	1	2	20
Total	Nil	2	1	1	2	4	1	1	4	1	1	2	20

INDEX TO RAILWAY LEGISLATION

The following Index has been made with the object of continuing in chronological order all the legislation passed by the Dominion and Provincial Governments since 1867, affecting railways situated wholly or partially within the Province of Ontario.

Report No.	Year	Page No.
2	1907	174
3	1908	323
4	1909	244
5	1910	166
6	1911	228
7	1912	188
8	1913	356
9	1914	272
10	1915	Nil
11	1916	193
12	1917	192
13	1918	244
14	1919	212
15	1920	210
16	1921	220
17	1922	226
18	1923	142
19	1924	131
20	1925	162
21	1926	146
22	1927	178
23	1928	178
24	1929	173
25	1930	172
26	1931	165
27	1932	160
28	1933	146
29	1934	152
30	1935	51
32	1936	56
33	1937	62
34	1938	181
35	1939	151
36	1940	105
37	1941	Nil
38	1942	124
39	1943	143

During the year 1944 the following legislation was enacted:—

S.S.(1) of Section 44 of "The Assessment Act" amended by striking out the words "tramways, street railways and electric railways" and substituting therefor "transportation systems".

S.S.(4) of Section 44 of "The Assessment Act" amended by striking out the words "an electric railway" and substituting therefor the words "a transportation system".

S.S.(1) of Section 46 of "The Assessment Act" amended by striking out the words "railway, electric railway, street railway or tramway" and substituting therefor the words "transportation system".

S.S.(3) of Section 46 of "The Assessment Act" amended by striking out the words "an electric railway" and substituting therefor the words "a transportation system".

Section 5 (S.S.(1) and (2)) and Section 6 (S.S.(1) and (2)), O.S. 1944. Chapter 7.

FORM TO BE USED BY COMPANIES IN REPORTING ACCIDENTS

Accidents: Regulations under and in pursuance of Sections 281 and 282 of "The Railway Act," (R.S.O. 1937, C. 259)

Accidents—Every Company upon the happening of an accident shall give to the Ontario Municipal Board notice thereof in writing by delivering the same at the office of the Board in the City of Toronto or by mailing it, postage prepaid, in a registered letter and addressed to the Board.

Such notice shall contain a statement signed by duly authorized officer of such company setting forth the information and particulars hereinafter mentioned.

Such statement shall be divided into paragraphs, each of which shall include and refer to one (or one group) only of the numbered particulars hereinafter mentioned, and the paragraph referring to each respective numbered particular shall bear the number corresponding to the number hereinafter given for each such particular.

The numbers of paragraphs and the particulars to which each shall refer as aforesaid are as follows:

1. Name or names of company or companies concerned in accident.
2. Numbers of train, engine, car or motor.
3. Date and time of accident.
4. Nature of accident.
5. Exact location.
6. Name in full, address and legal addition of each person injured or killed.
7. Age.
8. Married or single.
9. Passenger, employee or other.
10. If employee, length and nature of service with dates and periods of different occupations (if more than one).
11. If employee, character, experience, skill and fitness with respect to occupation at time of accident.
12. How engaged at time of accident and how long on duty.
13. Cause of accident, how same occurred, with full particulars and details and diagram, if required.
14. Persons in charge, with full names, addresses and the particulars referred to in paragraphs 10, 11 and 12.
15. Result to person and particulars of injury.
16. Result to property, including amount of damage.
17. Names and addresses of all persons present at, or eye witnesses of, the accident.
18. What investigation (if any), and the result of same.
19. Verdict (if any).

The Board reserves the right to require such further and other details, particulars, maps, plans, profiles, documents, models and information or illustration of any kind as to the nature of the accident and a full understanding thereof may suggest or require.

In pursuance of Sections 281 and 282 of said Act, the Board declares that all such information so given in pursuance of this regulation shall be privileged.

Signature of Officer.

N.B.—Give name of officer who fills out this report.

FORMS THAT MAY BE USED IN CONNECTION WITH THE EXAMINATION OF MOTORMEN

Name of City or Town

..... 19.....

Name of Railway

This is to certify that, acting under "The Railway Act," (R.S.O., 1937, C. 269), Section 265, I have examined the ..... who is ..... years of age and ..... feet ..... inches high, weighs ..... lbs., complexion ....., as to fitness as a motorman, that the said ..... is of steady habits, and is in physical ability, intelligence and general knowledge of, and experience in, this work, qualified to act as motorman on any electric car of said Company.

I have been duly appointed an examiner under the said Act, my appointment being dated .....

Name .....

Examiner.

REGULATIONS

REGULATIONS AS TO HEIGHT OF CAR STEPS

Under and in pursuance of a certain order of the Board bearing date the 2nd day of June, A.D., 1909, the Ontario Municipal Board made the following regulations.

The steps on all cars hereafter constructed and used by the Toronto Railway Company and all other street and electric railways under the jurisdiction of this Board shall have steps confirming to the following regulations.

On closed single truck cars the height of the first step above the ground shall not be less than twelve nor more than fifteen inches.

On closed double truck cars the height of the first step above the ground shall not be less than fourteen nor more than sixteen inches.

On open single truck cars the height of the first step above the ground shall not be less than twelve nor more than fifteen inches, and the distance between the first and second steps and the second step and the floor of the car shall measure twelve inches and nine inches respectively.

On open double truck cars, the height of the first step above the ground shall not be less than fourteen nor more than sixteen inches, and the distance between the first and second steps and the second step and the floor of the car shall measure twelve inches and fourteen inches respectively.

REGULATION RE DRINKING WATER ON PASSENGER CARS

Every Electric Railway in Ontario, subject to the jurisdiction of the Board, shall provide in each passenger car which runs 20 miles or more, a suitable receptacle for water with paper cups attached upon or near such receptacle, and shall keep such receptacle, while the car is in use, constantly supplied with cool drinking water for the use of passengers and the conductor and motorman in charge of such car.

This regulation shall not apply to street railways in towns or cities.

Dated at Toronto, this 10th day of April, A.D., 1928.

ELECTRIC AND STEAM RAILWAYS UNDER PROVINCIAL JURISDICTION, YEAR ENDING DECEMBER 31ST, 1944

No	Name of Railway	Length of road first main track	Length of road second main track	Total main track	Length of sidings and turnouts	Total computed as single track	Length under construction	No. of Power Houses		Remarks
								Steam	Water	
1	Cornwall Street Railway Light & Power Co Ltd	5.50	.....	5.50	4.50	10.00	.....	.....	.....	Power purchased from St. Lawrence Power Co. Ltd. and supplied to City of Cornwall stone crusher.
2	Fort William Electric Railway	.....	.....	12.735	.....	17.852	.....	.....	.....	Power purchased from Hydro Electric Power Commission of Fort William.
3	Hamilton Street Railway	.....	.....	40.17	2.63	42.80	.....	.....	.....	Power purchased from Hamilton Hydro Elec. Commission.
4	Huntsville & Lake of Bays Ry	1.45	.....	1.45	.31	1.75	.....	.....	.....	Steam Railway.
5	Kitchener-Waterloo & Kitchener-Bridgeport Railways	3.96	2.86	6.82	.94	7.76	.....	.....	1	Power purchased from Public Utilities Commission, Kitchener.
6	Mattagami Railway	3.000	.....	3.000	3.947	6.947	.....	.....	.....	Steam Railway.
7	Mount McKay & Kakabeka Falls Railway	2.50	.....	.....	.....	2.50	.....	.....	.....	Leased to and operated by City of Fort William.
8	Niagara Peninsular Railway	3.325	.....	3.325	2.115	5.440	.....	.....	.....	Operated by Canada Cement Co. Ltd.
9	Port Arthur Civic Railway	13.43	6.10	19.53	1.04	20.57	.....	.....	.....	Power purchased from Municipal Light and Power System.
10	Sandwich, Windsor & Amherstburg Railway	Use of tracks discontinued and operation now carried on with buses.								
11	Southern Ontario Railway	Not yet in operation.								
12	Sudbury-Copper Cliff Suburban Electric Railway	7.9	.....	7.9	.....	7.9	.....	.....	.....	Power purchased from Hydro Electric Power Commission of Ontario.

13	Temiskaming & Northern Ontario Railway	574.00	.....	574.00	144.4	718.4	.....	1	.....	Power purchased from Public Utilities Commission of Town of Cochrane, Hydro Electric Power Commission of Ontario, Northern Ontario Power Co. Ltd., Northern Quebec Power Co. Ltd. and Abitibi Power & Paper Co. Ltd.
14	Thurlow Railway	2.671	.....	2.671	4.666	7.337	.....	.....	.....	Operated by Canada Cement Co. Ltd.
15	Tillson Spur Line Railway	1.010	.....	1.010	.051	1.061	.....	.....	.....	All rolling stock owned and operated by Canadian National Railway.
16	Toronto Transportation Commission	111.317	102.263	213.580	27.692	241.272	.....	.....	.....	Power purchased from Toronto Hydro Electric System and Hydro Electric Power Commission of Ontario.
17	" Twps. of York & Weston Railways	8.063	6.002	14.065	.148	14.213	.....	.....	.....	Power purchased from Toronto Transportation Commission.
18	" North Yonge Railway	10.247	.....	10.247	1.155	11.402	.....	.....	.....	Power purchased from North York Hydro Electric Commission.

ANALYSIS OF GROSS EARNINGS AND MISCELLANEOUS INCOME FOR YEAR ENDING DECEMBER 31ST, 1944

Name of Railway	From Passengers	From Mail	From Express Parcels and Newspapers	From Freight	From Rental of Tracks, Buildings, and Other Property	From Advertising	From other Miscellaneous sources	Total
Cornwall Street Railway	$ 134,358.56	.....	.....	$ 117,591.04	$ 1,110.00	$ 555.96	$ 148.15	$ 253,763.71
Fort William Electric Railway	383,928.80	559.89	.....	.....	11.00	890.42	844.30	386,234.41
Hamilton Street Railway	2,276,731.00	.....	.....	9,434.00	82.00	8,947.00	2,052.00	2,297,246.00
Huntsville & Lake of Bays Railway	1,640.05	50.00	.....	722.28	.....	.....	.....	2,412.33
Kitchener-Waterloo & Kitchener-Bridgeport Railway	164,482.69	.....	56.75	.....	53.90	1,555.16	2,743.17	168,491.67
Mattagami Railway	1,201.01	315.00	.....	1,111.74	43,069.58	.....	17,921.44	63,618.77
Mount McKay & Kakabeka Falls Ry.	.....	.....	.....	.....	1,300.00	.....	802.29	2,102.29
Niagara Peninsular Railway	.....	.....	.....	17,370.00	.....	.....	.....	17,370.00
Port Arthur Civic Railway	298,173.70	.....	.....	.....	.....	751.86	4,691.20	303,616.76
Sandwich Windsor & Amherstburg Ry.	2,784,791.22	3,719.99	3,414.74	.....	190.20	6,542.08	45,826.27	2,844,494.50
Southern Algoma Railway	Not yet in operation.							
Sudbury-Copper Cliff Suburban Ry.	174,465.51	.....	127.45	.....	269.00	300.00	459.53	175,621.49
Thurlow Railway	.....	.....	.....	18,480.00	.....	.....	.....	18,480.00
Tillson Spur Line Railway	All rolling Stock owned and operated by Canadian National Railway.							
Toronto Transportation Commission	20,945,671.42	.....	16,901.89	.....	202,650.04	139,345.03	104,640.57	21,409,208.95
" " " Tp. York & Weston Ry.	192,631.96	.....	.....	.....	1,268.90	713.58	678.15	195,292.59
" " " N. Yonge Railways	582,457.18	.....	.....	.....	.....	2,987.99	2,254.33	587,699.50

TABULATION OF CAR MILES RUN, PASSENGERS CARRIED, ACCIDENTS, ETC., FOR YEAR ENDING DECEMBER 31ST, 1944

Name of Railway	Length of track owned miles	Length of switches & sidings miles	Passenger car miles run	Passengers carried	Passengers carried per mile of main track operated	Accidents		No. of Men Employed	Passenger Cars			Miscellaneous									
						Killed	Injured		Enclosed Cars	Open Cars	Trailers	Baggage and Mail	Cattle & Box	Platform	Coal & Dump	Tool	Snow Sweepers	Snow Plows	Loading Cranes	Locomotives	Busses and Trucks
Cornwall Street Railway	5.00	4.50	385,018	3,062,122	556,749	2	.....	70	22	....	....	....	....	....	....	....	3	2	....	6	....
Fort William Electric Railway	12.735	.....	850,265	6,127,274	402,316	2	16	90	22	....	4	....	....	2	....	26	1	2	....	....	3
Hamilton Street Railway	40.17	2.63	4,696,613	37,317,470	.....	2	277	70	....	....	....	....	....	....	....	....	4	....	....	2	97
Huntsville & Lake of Bays Railway	1.438	.312	.....	10,934	10,934	.....	.....	.....	....	....	3	2	....	2	....	....	....	....	....	....	....
Kitchener Street Railway	6.82	.94	301,954	4,557,216	587,270	.....	13	.....	11	....	....	....	....	....	....	1	2	....	....	....	....
Mattagami Railway	3.000	3.947	38,220	8,007	2,669	.....	.....	11	....	....	....	1	....	1	1	....	....	1	1	2	....
Mount McKay & Kakabeka Falls Ry	2.50	Line operated by City of Fort William under lease.																			
Niagara Peninsular Railway	3.325	2.115	.....	.....	.....	.....	1	10	....	....	....	....	....	3	47	....	....	....	....	4	....
Port Arthur Civic Railway	19.53	1.04	721,865	6,014,291	833	.....	8	75	19	....	....	....	....	....	....	....	2	....	....	....	....
Sandwich, Windsor & Amherstburg Ry	(a)	(a)	6,860,326	37,445,094	.....	.....	.....	418	....	....	....	....	....	....	....	....	....	....	....	....	184
Southern Algoma Railway	Not yet in operation.																				
Sudbury-Copper Cliff Suburban Ry	7.9	.....	331,188	2,387,423	302,205	.....	1	35	11	....	....	....	....	....	....	1	1	....	....	....	....
Thurlow Railway	2.671	4.666	.....	.....	.....	.....	.....	6	....	....	....	....	....	1	22	....	....	....	3	....	....
Tillson Spur Line Railway	1.010	.051	All rolling stock owned and operated by Canadian National Railway																		
Toronto Transportation Commission	213.580	27.692	42,188,439	304,066,251	.....	21	1209	4485	854	....	105	....	....	....	....	26	28	16	1	....	414
" " Twp. York & Weston Ry	10.247	1.155	436,758	2,121,137	.....	4	.....	Railway operated by T.T.C. employees & rolling stock.													
" " North Yonge Railway	14.065	.148	1,032,583	12,070,686	.....	1	6	"	"	"	"	"	"	"	"	"	"	"	"		

(a) Operated with busses only.

TABULATION OF COMPARISON WITH PREVIOUS YEAR AS TO CAR MILES RUN, PASSENGERS CARRIED, ETC.

For Year Ending December 31st, 1944

Name of Railway	Length of Track		Car Miles Run		Passengers Carried		Accidents				Net Earnings	
							Killed		Injured			
	Increase	Decrease	Increase	Decrease	Increase	Decrease	Increase	Decrease	Increase	Decrease	Increase	Decrease
Cornwall Street Railway	.....	.....	.....	82,760	1,006,582	.....	2	.....	.....	.....	7,728.47	.....
Fort William Electric Railway	.....	.....	30,663	.....	877,840	.....	1	.....	3	.....	16,454.56	.....
Hamilton Street Railway	.....	.....	.....	228,810	1,659,819	.....	2	.....	27	.....	138,881.00	.....
Huntsville & Lake of Bays Railway	.....	.....	.....	.....	2,106	.....	.....	.....	.....	.....	314.68	.....
Kitchener Street Railway	.....	.....	3,516	.....	563,522	.....	.....	.....	6	.....	.....	5,127.27
Mattagami Railway	.....	.....	1,638	.....	.....	188	.....	.....	.....	.....	4,141.79	.....
Mount McKay & Kakabeka Falls Ry.	.....	.....	.....	.....	.....	.....	.....	.....	1	.....	2,345.48	.....
Niagara Peninsular Railway	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Port Arthur Civic Railway	.....	.....	24,259	.....	1,038,308	.....	.....	.....	3	.....	.....	5,520.09
Sandwich, Windsor & Amherstburg Ry.	.....	.....	292,992	.....	3,590,629	.....	.....	.....	.....	.....	101,771.65	.....
Southern Algoma Railway	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sudbury-Copper Cliff Suburban Ry.	.....	.....	.....	.....	210,203	.....	.....	.....	.....	2	16,728.19	.....
Thurlow Railway	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,136.51	.....
Tilson Spur Line Railway	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Toronto Transportation Commission	.106	.....	1,179,079	.....	16,019,742	.....	.....	8	180	.....	128,394.38	.....
" " " Tp. of York-Weston Ry.	.....	.209	24,634	.....	170,094	.....	.....	.....	.....	.....	5,986.30	.....
" " " N. Yonge Railways	.....	.....	45,954	.....	984,109	.....	.....	1	.....	8	4,108.58	.....

TABULATION OF OPERATING COSTS FOR YEAR ENDING DECEMBER 31ST, 1944

Name of Railway	General Expenditures	Maintenance of Roadbed and Buildings	Maintenance of Equipment	Motive Power	Wages	Damage to Persons and Property	Miscellaneous	Total
Cornwall Street Railway	$ 22,549.29	$ 21,353.64	$ 47,641.51	$ 15,000.00	$ 65,719.74	$ 1,252.26	$ 6,576.37	$ 180,092.81
Fort William Electric Railway	22,040.66	36,571.72	43,068.24	34,000.74	95,626.32	1,153.98	13,107.75	245,569.41
Hamilton Street Railway	116,903.00	73,077.00	264,882.00	83,305.00	472,854.00	57,595.00	169,965.00	1,238,581.00
Huntsville & Lake of Bays Railway	259.23	450.00	334.87	.....	488.84	8.00	426.32	1,967.26
Kitchener & Waterloo Street Railway	22,179.93	23,563.04	32,414.35	14,484.68	52,989.08	1,099.42	6,200.57	152,931.07
Mattagami Railway	9,173.98	6,947.55	3,093.03	.....	11,750.37	.....	8,344.05	39,308.98
Mount McKay & Kakabeka Falls Ry.	723.60	.....	.....	.....	.....	.....	.....	723.60
Niagara Peninsular Railway	88.33	4,243.10	2,930.56	.....	3,925.09	.....	2,932.66	14,119.74
Port Arthur Civic Railway	23,560.35	24,127.67	37,263.36	20,047.72	85,108.77	.....	12,506.60	202,614.47
Sandwich Windsor & Amherstburg Ry.	203,764.71	414,782.89	470,667.60	.....	770,247.58	.....	.....	1,859,463.60
Southern Algoma Railway	Not yet in operation.							
Sudbury-Copper Cliff Sub. Elec. Ry.	23,520.41	34,331.96	30,274.00	17,492.32	37,891.25	288.48	2,901.76	146,700.18
Thurlow Railway	88.34	5,361.00	3,817.92	873.93	4,129.76	.....	1,064.89	15,335.84
Tillson Spur Line Railway	All rolling stock owned and operated by Canadian National Railway.							
Toronto Transportation Commission	1,607,439.35	743,447.98	1,346,399.55	1,289,696.04	4,736,455.59	412,769.00	2,753,146.58	12,889,354.09
" " " Tp. York-Weston Ry.	21,623.15	21,021.31	14,995.15	24,517.29	.....	.....	60,295.71	142,453.04
" " " North Yonge Railways	38,551.15	14,957.35	35,086.54	25,604.36	.....	.....	203,838.01	318,037.41

TABULATION OF CHARGES OTHER THAN OPERATING COSTS FOR YEAR ENDING DECEMBER 31ST, 1914

Name of Railway	Interest on Funded Debt	Interest or Discount on Unfunded Debt	Taxes	Transfer to Special Accounts	All Charges Other than Operating Costs	Total Expenditure including Operating Costs	Total Expenditure excluding Operating Costs	Total Revenue from all Sources	Net Deficit from Year's Operation	Net Surplus from Year's Operation
Cornwall Street Railway	$ 10,500.00	.....	$ 2,192.11	$ 30,411.32	$ 44,603.80	a) $194,285.29	a) $ 14,192.48	$ 253,763.71	.....	$ 23,152.47
Fort William Electric Railway	5,950.00	.....	1,218.09	5,002.58	31,090.67	a) 219,481.32	a) 26,088.09	386,434.41	.....	109,774.33
Hamilton Street Railway	c) 123,738.00	.....	117,371.00	264,043.00	505,152.00	a) 1,479,690.00	a) 241,109.00	2,297,246.00	.....	553,513.00
Huntsville & Lake of Bays Railway	.....	.....	78.40	.....	78.40	2,045.66	78.40	2,412.33	.....	366.67
Kitchener-Waterloo Street Railway	50.90	.....	338.37	9,000.00	14,941.44	a) 158,872.81	a) 5,941.74	168,491.67	.....	619.16
Mattagami Railway	.....	.....	74.15	10,000.00	11,617.03	a) 41,026.01	a) 1,617.03	63,618.77	.....	12,692.76
Mount McKay & Kakabeka Falls Ry	.....	.....	164.81	5,000.00	5,164.81	a) 888.41	164.81	2,102.29	3,561.72	.....
Niagara Peninsular Railway	.....	.....	.....	.....	.....	14,119.74	.....	17,370.00	.....	3,250.26
Port Arthur Civic Railway	.....	.....	94.07	5,185.18	5,279.25	a) 202,708.54	a) 94.07	303,616.76	.....	95,723.04
Sandwich, Windsor & Amherstburg Ry.	.....	b) 229,430.18	17,128.87	938,376.71	1,184,935.76	a) 2,106,022.65	a) 246,559.05	2,844,494.50	199,904.86	.....
Southern Algoma Railway	Not yet in operation.									
Sudbury-Copper Cliff Suburban Ry	2,351.20	626.51	467.00	6,670.67	10,115.38	a) 150,144.89	a) 3,444.71	175,621.49	.....	18,805.93
Thurlow Railway	.....	.....	.....	.....	.....	15,335.84	.....	18,480.00	.....	3,144.16
Tillson Spur Line Railway	All rolling stock owned and operated by Canadian National Railway									
Toronto Transportation Commission	751,624.16	.....	490,854.11	6,835,909.89	8,135,601.84	a) 14,199,046.04	a) 1,299,691.95	21,409,208.94	.....	788,892.44
" " Twp. York & Weston Ry	.....	.....	77.14	.....	77.14	a) 142,530.18	a) 77.14	195,292.59	.....	52,762.41
" " North Yonge Railways	43,323.68	.....	.....	23,630.49	66,954.17	a) 361,361.09	a) 43,323.68	587,699.09	.....	202,707.92

(a)—Does not include transfer to special accounts.

(b)—Interest account (net)

(c)—Interest on Commission's Investment.

TABULATION OF ASSETS AND LIABILITIES AS OF DECEMBER 31ST, 1944

Name of Railway	Authorized Capital Stock	ASSETS			LIABILITIES				
		Cost of Railway Equipment, Land and Buildings	Cash and other Assets	Deficit	Capital Stock outstanding	Funded Debt and Real Estate	Current Liabilities	Accrued Liabilities Sinking and other Special Funds	Surplus
Cornwall Street Railway	$ 200,000.00	$ 690,922.78	$ 36,573.58	.....	$ 200,000.00	$ 150,000.00	$ 24,492.64	$ 198,602.09	$154,401.63
Fort William Electric Railway	.....	.....	3,895.60	29,316.15	.....	.....	33,211.75	.....	.....
Hamilton Street Railway	4,000,000.00	4,548,349.00	1,241,445.00	.....	3,205,000.00	.....	248,281.00	2,182,706.00	153,807.00
Huntsville & Lake of Bays Railway	50,000.00	29,482.24	12,149.08	.....	27,800.00	.....	1,682.93	11,588.04	560.35
Kitchener-Waterloo and Kitchener-Bridgeport Railway	.....	486,328.96	100,006.42	.....	.....	.....	8,902.82	572,986.62	4,445.94
Mattagani Railway	1,000,000.00	244,966.94	219,679.15	.....	250,000.00	.....	2,887.47	65,000.00	146,758.62
Mount McKay & Kakabeka Falls Ry.	(a) 500,000.00	43,390.00	5,390.04	341,983.43	386,300.00	.....	200.00	4,263.47	.....
Niagara Peninsular Railway	200,000.00	55,550.88	7,950.61	.....	50,000.00	.....	.....	.....	13,501.49
Port Arthur Civic Railway	.....	942,824.39	436,491.34	.....	.....	985,447.42	66,373.37	.....	327,494.94
Sandwich-Windsor & Amherstburg Ry	.....	1,396,060.83	8,864,126.30	.....	.....	4,850,000.00	3397,092.21	2,013,094.92	.....
Southern Algoma Railway	Not yet in operation.								
Sudbury-Copper Cliff Suburban Railway	250,000.00	284,958.47	115,507.14	82,538.71	173,100.00	41,131.83	21,893.28	246,879.21	.....
Thurlow Railway	50,000.00	58,211.42	.....	31,051.84	25,000.00	.....	64,263.26	.....	.....
Tillson Spur Line Railway	20,000.00	11,399.74	.....	8,600.26	20,000.00	.....	.....	.....	.....
Toronto Transportation Commission	.....	53,943,289.15	20,168,077.58	.....	.....	11,522,566.59	2263,834.51	56,412,032.56	3912,932.99
" " " Twp. York & Western Ry	.....	107,549.10	17,473.12	.....	.....	72,259.81	.....	.....	52,762.41
" " " North Yonge Ry	.....	1,393,256.10	625,493.61	.....	.....	937,852.88	.....	463,976.38	616,920.55

(a)—Contingent Liability—Ontario Government Department of Lands and Forests—Order-in-Council May 11th, 1926, re Water Power Lease No. 1767—$17,559.10.

INDEX

A

Abstract and Summary of Applications to Board ..... 25 et seq.
Abandonment of Part of County Highways 19
Accidents, Report of, on Railways ..... 11, 121 and 122
Accidents, Report of, on Railways, Form for 115
Accidents, Summary of, on lines in City of Toronto, 1944 113
Annexations of Territory ..... 14, 17 and 82
Applications to Board:—
- Additional Expenditures not provided for in Estimates for Current Year ..... 17 and 53 et seq.
- Amalgamations of Townships ..... 14 and 82
- Annexations ..... 10, 14, 17 and 82
- Arbitrations ..... 10, 14, 26 and 82
- Assessment Appeals ..... 11, 14, 17, 37 and 83
- Assessments, Fixed ..... 14, 18 and 83
- Bridges, Repairs to ..... 14, 18 and 83
- By-laws, Approval of under Sec. 59(c) of "The Ontario Municipal Board Act" 83
- Detachment of Farm Lands from Urban Municipalities 14, 18 and 85
- Dispensing with Vote of Electors ..... 15, 22, 53 et seq. and 85
- Extension of Debenture Issue Period ..... 14, 19 and 86
- Extension of Municipal Utilities ..... 11, 14 and 53
- Fire Halls and Fire Fighting Equipment 19
- Floating Indebtedness 19
- Fuel, Approval of By-Laws for Purchase, Storage and Sale of ..... 14, 19 and 87
- Highways, Closing of by Department of Highways ..... 14, 18 and 87
- Highways, Narrow ..... 14, 19 and 87
- Improvement Districts ..... 11, 20 and 87
- Increased Borrowings by Municipalities ..... 14, 20 and 88
- Interest Rate, Decrease of on Debentures ..... 14, 20 and 84
- Land Subdivision Plans, Approval of ..... 11, 15, 20, 30, 89 and 90
- Lanes, Opening and Paving of ..... 14, 20 and 53 et seq.
- Legislation, Special ..... 14 and 88
- License Fee ..... 14, 20 and 88
- Local Improvements—Apportionment of Cost of 20
  - Approval of Undertaking of ..... 14, 20, 34 and 53
  - Part only of Work ..... 15, 20 and 88
  - Reduction of Special Rate for 89
- Miscellaneous Matters Under Board's Jurisdiction ..... 14 and 53 et seq.
- Ontario Municipalities Fund 20
- Parks, Setting Aside Part of for Athletic Purposes 20
- Plans of Land Subdivisions—Approval of ..... 11, 15, 20, 30, 89 and 90
- Railways, Provincial, Orders Respecting 11
- Restricted Areas, Establishment of ..... 12, 15, 21 and 97
- Restricted Areas, Repeal or Amendment of ..... 15 and 99
- Retirement of Unmatured Debentures ..... 13, 15 and 21
- School Sections, Amalgamation of 21

Sinking Funds, Authority to dispense with Further Levy for ..... 15, 21 and 104
Investment of ..... 15 and 21
Supervised Municipalities, Issue of Refunding Debentures 15 and 104
Approval of Refunding Plans ..... 13, 15 and 104
Supervision ..... 11, 15, 22 and 104
Tax Rate, Approval of Further Debt and Levy Therefor 15 and 22
Telephone Act" "The, Orders Under 104
Undertaking of Capital Expenditures, Approval of ..... 10 and 53 et seq.
Validation of Municipal Debentures ..... 13, 15, 22, 53 and 80
Vote of Electors, Applications to dispense with ..... 15 and 22
Wards, Division of City into ..... 15, 23 and 104
Weigh Scales and Weighing of Coal and Coke ..... 15, 23 and 104
Apportionment of Cost of Local Improvements 20
Approval of By-laws Respecting Municipal Utilities ..... 13 and 53
Approval of Ratepayers 9
Arbitrations ..... 10, 14, 26 and 82
Assessment Appeals ..... 11, 14, 17, 37 and 83

B

Beaches and River Beds Act", "The 18
Bell Telephone Co. of Canada—List of Agreements with 110
Board Act", "The Ontario Municipal 9
Board, Abstract and Summary of Applications to ..... 24 et seq.
Board, Applications to 9
Board, Jurisdiction over Municipal and Other Telephones 22
Board, Ontario Municipal, Organization of 5
Board, Orders of ..... 53 et seq.
Board, Revenue of 13
Board, Sittings of 9
Board, Tariff of Fees ..... 15 and 22
Borrowings by Municipalities—Increased ..... 14, 20 and 88
Bridges, Repairs to ..... 14, 18 and 83
Busses, Orders as to Rates and Fares 18
By-laws, Approval of for:—
Approval under Sec. 59(c) of "The Ontario Municipal Board Act" 83
Extensions of Municipal Utilities ..... 11, 14, 53 et seq.
Extension of time to pass (Debenture) ..... 14, 19 and 86
Floating Indebtedness 19
Form of, Approval by Board 18
Fuel, Purchase and Storage of ..... 14, 18 and 87
Highways, Closing of by Dept. of Highways ..... 14, 18 and 87
Highways, Narrow ..... 14, 19 and 87
License Fee for Bicycles ..... 14, 20 and 88
Local Improvements—Undertaking of ..... 14, 20, 34 and 53
Local Improvements—Part only of Work ..... 15, 20 and 88
Repeal of as to Residue not Required 21
Restricted Area, Establishment of ..... 12, 15, 21 and 97
Restricted Areas—Repeal or Amendment of ..... 15 and 99
Tax Rate ..... 15 and 22
Validation of ..... 13, 15, 22, 53 and 80

C

Capital Expenditures—Approval of Undertaking of ..... 10, 14, 18 and 53
Car Steps—Height of—See "Railways".
Cars (Passenger), re Drinking Water on—see "Railways".
Cemeteries—Approval Acquisition of Additional Lands and Closing of Road Allowances, for 18
Chartered Trust and Executor Co. and City of Toronto, Assessment Appeal, Decision of the Board 47

D

Dean, Clayton W., Arbitration with Niagara Parks Commission re Expropriation 27
Debentures, Municipal—Retirement of Unmatured ..... 13, 15 and 21
Debentures, Municipal—Validation of ..... 13, 15, 22, 53 and 80
Debenture Terms for Local Improvement Works 10
Deviation in Course of Local Improvements 20
Dispensing with Vote of Electors ..... 15, 53 and 85
Dissolution of Corporations 19
Dominion Railway Board—Works Ordered by 23
Drinking Water on Passenger Cars—Regulations Respecting 116

E

Electric and Steam Railways Under Provincial Jurisdiction ... 118 et seq.
Erection of Improvement Districts 20
Erection of Villages into Towns 22
Erection of Towns into Cities 22
Erection of Townships into Cities 22
Examination of Motormen, Form of Certificate for 116
Extensions and Improvements to Provincial Railways 111
Extension of Debenture Issue Period ..... 14, 19 and 86
Extension of Municipal Utilities ..... 11, 14 and 53
Extension of time to Pass Debenture By-laws 19

F

Farm Lands—Detachment of from Urban Municipalities ..... 14, 18 and 85
Federal District Commission Act 19
Fees, Tariff of Board's ..... 15 and 22
Fire Halls and Fire Fighting Equipment 19
Fixed Assessments ..... 14, 18 and 83
Ford Motor Car Co. of Canada Ltd. and City of Windsor Assessment Appeal, Decision of the Board 44
Form of Certificate for Examination of Motormen 116
Form for Reports of Accidents on Railways 115
Forms for Distribution to Parties Interested 13
Franchise—Granting of 19
Fuel, Purchase and Storage of ..... 14, 19 and 87

G

Gordon, Mackay & Co., Ltd. and City of Toronto Assessment Appeal, Decision of the Board 49

H

Hamilton, City of, and T. J. Mahoney—Arbitration under "The City of Hamilton Act 1943", Decision of the Board 26
Height of Car Steps—Regulations Respecting 116
Highways (County)—Abandonment of Portion of 19
Highways—Closing of by Department of Highways ..... 14, 18 and 87
Highways, Department of—Claims Against ..... 14 and 17
Highways Improvement Act", "The—Arbitrations Pursuant to ..... 14 and 17
Highways—Narrow ..... 14, 19 and 87
Highways—Stopping up of, for Sewage or Sewage Disposal Works—Approval of Board 21
Hiram Walker-Gooderham & Worts Ltd. et al and City of Windsor, Assessment Appeal—Decision of Board 37

I

Improvement Districts—Erection of ..... 11 and 20
Incorporation of Towns in Unorganized Territory 20
Increased Borrowings by Municipalities ..... 14, 20 and 88
Indebtedness, Floating (re issue of debentures to take care of) 19
Index to Railway Legislation 114
Inspector of Telephone Service—Report of 16
Interest Rate—Increase or Decrease of on Debentures 20
Investment of Sinking Funds 21
Issue of Debentures in Sterling 21

J

Jurisdiction of Board, Miscellaneous Matters under ..... 14, 53 et seq.
Over Municipal and Other Telephones 22

L

Lanes, Opening and Paving of ..... 14, 20, 53 et seq.
Land Subdivision Plans, Approval of ..... 11, 15, 20, 30, 89 and 90
Land Titles Act", "The—Approval of Plans under ..... 11, 15, 20, 30, 89 and 90
Legislation, Memorandum of 17
Legislation, Special ..... 14 and 88
License Fee, Approval of fixing of, for Bicycles ..... 14, 20 and 88
Licenses, Truck and Public Commercial Vehicles 12
Local Improvements:—
Apportionment of Cost of 20
Approval of Undertaking of 14, 20, 34, 53
Deviation in Course of 20
Hearing by Board of Objections Against Widening or Extension of Street or Construction of Bridge 20
Opening of Lanes—Approval of By-law for 20
Opening of Lanes—Exemption from Assessment for 20
Part Only of Work ..... 15, 20 and 88
Petitions Filed Against 20
Reduction of Special Rate for 89

M

Mahoney, T. J. and the City of Hamilton—Arbitration under "The City of Hamilton Act 1943", Decision of the Board 26
Memorandum of Legislation Under which Board Exercises Jurisdiction 17
Miscellaneous Matters Under Board's Jurisdiction ..... 14 and 53 et seq.
Motormen, Form of Certificate for Examination of 116
Municipal Board Act", "The Ontario 9, 89
Municipal Debentures—Retirement of Unmatured ..... 13, 15 and 21
Terms of, for Local Improvement Works 10
Validation of ..... 13, 15, 22, 53 and 80
Municipalities, Increased Borrowings by ..... 14, 20 and 88
Municipalities, (Ontario) Fund 20

N

Narrow Highways, Approval of By-laws for ..... 14, 19 and 87
Niagara Parks Act, Arbitration of Clayton W. Dean and Niagara Parks Commission re Expropriation, Decision of the Board 27
North York, Township of, Application under The Planning and Development Act, Decision of the Board 30

O

Ontario Department of Highways—See "Highways, Department of (Ontario)"—Claims Against, etc.:
Ontario Municipalities Fund 20
Orders of the Board ..... 53 et seq.
Organization of the Ontario Municipal Board 5

P

Parks, Setting Aside Part of for Athletic Purposes 20
Passchendale Bldgs. Ltd. and City of Toronto, Assessment Appeal, Decision of the Board 45
Petitions Filed Against Local Improvements 20
Planning and Development Act", "The—Approval of Plans Under ..... 11, 15, 20, 30, 89 and 90
Plans (Land Subdivision) Approval of ..... 11, 15, 20, 30, 89 and 90
Police Villages—Approval of Extension of Boundaries of 22
Police Villages—Approval of Formation of 22
Power Commission Act", "The—Arbitrations Under 10
Provincial Railways—see "Railways, Provincial".
Public Commercial Vehicle Licenses 12
Public Health Act—Approval of Board to Manner in which Sewerage Project Shall be Carried on 21
Public Highways of Ontario, Department of—see "Highways".
Public Utilities—see "Utilities".
Public Utilities Act", "The—Approval of Board to Disposing of Properties Purchased by Public Utilities Commission and Not Required 21

Public Works Act", "The—Arbitration of Clayton W. Dean and Niagara Parks Commission re Expropriation—Decision of the Board 27

R

Railway Board, Dominion—Works Ordered by 23
Railways, Provincial:—
Accident Reports 11, 113, 121, 122
Electric and Steam Under Provincial Jurisdiction 118
Examination of Motormen, Form of Certificate for 116
Extensions and Improvements to, Summary of 111
Index to Railway Legislation 114
Orders Respecting 11
Regulations re Drinking Water on Passenger Cars 116
Regulations re Height of Car Steps 116
Returns by ..... 11 and 118 et seq.
Summary of Accidents on Lines in City of Toronto 113
Redemption Clause in Debenture By-law ..... 12, 21 and 96
Registry Act", "The—Approval of Plans Under ..... 11, 15, 20, 89 and 90
Regulations re Drinking Water on Passenger Cars (Railways) 116
Regulations as to Height of Car Steps (Railway) 116
Repeal of Money By-laws as to Residue Not Required 21
Report of Accidents on Railways—Form to be Used for 115
Report of Accidents on Railways ..... 11, 121 and 122
Reports on Examination of Motormen—Form for 116
Report of Inspector of Telephone Service 16
Restricted Areas, Approval of By-laws Establishing ..... 12, 15, 21 and 97
Restricted Areas, Repeal or amendment of By-laws for ..... 15 and 99
Retirement of Unmatured Debentures ..... 13, 15 and 21
Revenue of the Board 13

S

School Sections—Amalgamation of 21
Sewage and Sewage Disposal Works—Approval of Board to Stopping Up of Highways for 21
Sewerage Projects—Approval of Board Under Public Health Act to Manner Carried on 21
Sinking Funds:—Authority to Dispense with Further Levy for ..... 15, 21 and 104
Investment of ..... 15 and 21
Use of Surplus 21
Sittings of the Board 9
Special Legislation ..... 14 and 88
Sterling—Issue of Debentures in 21
Subdivision Plans (Land)—Approval of ..... 11, 15, 20, 30, 89 and 90
Subsidiaries Holding Co. Ltd. et al and City of Windsor, Assessment Appeal, Decision of Board 37
Suburban Area Development Act", "The—Approval of Agreements for Setting Up of Suburban Area Development 21
Supervised Municipalities 13
Issue of Refunding Debentures ..... 15 and 104

Swansea, Village of and City of Toronto—Application to Purchase Watermain Under The Local Improvement Act, Decision of the Board 34
Systems, Telephone—Agreements with Bell Telephone Co. of Canada 110
Applications Respecting ..... 16 and 104
Report of Inspector Respecting 16

T

Tariff of Board's Fees ..... 15 and 22
Telephone Systems—Agreements with Bell Telephone Co. of Canada 110
Applications Respecting ..... 16 and 104
Jurisdiction of Board Over 22
Report of Inspector of Telephones 16
Toronto, City of and Chartered Trust & Executor Co. Assessment Appeal, Decision of Board 47
Toronto, City of and Gordon, Mackay & Co., Ltd., Assessment Appeal, Decision of Board 49
Toronto, City of and Passchendale Buildings, Ltd., Assessment Appeal, Decision of Board 45
Toronto, City of and Village of Swansea—Application to Purchase Watermains Under The Local Improvement Act, Decision of Board 34
Townships—Formation of in Unorganized Territory 11
Townships—Separation by Board of Junior Townships in Unorganized Territory from a Union of Townships 22
Townships—Unorganized—Passing of By-laws by and Erection of (or Part of) into a Town 22
Towns Erected Into Cities ..... 22 and 104
Towns—Incorporation of in Unorganized Territory 22

U

Undertaking of Capital Expenditures—Approval of ..... 10, 18, 53 et seq.
Unorganized Territory—Formation of Townships in 11
Unorganized Territory—Incorporation of Towns in 22
Utilities (Municipal), Extensions of ..... 11, 14 and 53

V

Validation of Municipal Debentures ..... 13, 15, 22, 53 and 80
Villages Erected Into Towns 22
Villages, Police—Approval of Extension of Boundaries of 22
Villages, Police—Formation of 22
Vote of Electors—Dispensation of ..... 15 and 22

W

Wards, Division of City, etc. Into ..... 15, 23 and 104
Water Rates—Fixing of Rates to be Charged for Supply of to Other Municipalities 23
Weigh Scales and Weighing of Coal and Coke ..... 15, 23 and 104
Windsor, City of and Ford Motor Co. of Canada Ltd., Assessment Appeal, Decision of the Board 44
Windsor, City of and Hiram Walker et al, Assessment Appeal, Decision of the Board 37
Works Ordered by Dominion Railway Board 23

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